

Exhibit B

Trostle Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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:
In re: : Chapter 11
:
LEHMAN BROTHERS HOLDINGS INC., et al., : Case No. 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DECLARATION OF PATRICK J. TROSTLE IN SUPPORT OF
EXAMINER'S APPLICATION TO RETAIN JENNER & BLOCK LLP**

I, Patrick J. Trostle, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a partner of Jenner & Block LLP ("Jenner & Block" or the "Firm"), a law firm with offices in Chicago, Illinois; New York, New York; and Washington D.C. I am currently resident in the Firm's New York office. I am duly authorized to make this Declaration on behalf of Jenner & Block.

2. I submit this Declaration in support of the Application of the Examiner for Order Authorizing the Retention and Employment of Jenner & Block as His Counsel *Nunc Pro Tunc* as of January 19, 2009 (the "Application") in the above-captioned Chapter 11 cases (the "Chapter 11 Cases"), made pursuant to 11 U.S.C. §§ 105(a) and 327 and the Court's Order Directing Appointment of an Examiner Pursuant to Section 1104(c)(2) of the Bankruptcy Code, entered January 16, 2009 (the "Examiner Order"). Except as otherwise indicated, the facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.

Background

3. On September 15, 16, and 23, 2008, October 3 and 5, 2008, and January 7 and 9, 2009, Lehman Brothers Holdings, Inc. ("LBHI") and/or one or more of its affiliated debtors in

the Chapter 11 Cases (collectively, the “Debtors”)¹ filed voluntary petitions for reorganization under Chapter 11 of the Bankruptcy Code. The Debtors have continued to operate their businesses and manage their affairs as debtors in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

4. On January 16, 2009, the Court entered the Examiner Order directing the appointment of an Examiner pursuant to 11 U.S.C. §§ 1104(c)(1) and (c)(2) to investigate, *inter alia*, various transfers and transactions by the Debtors and their affiliates, claims that certain Debtors may have against LBHI, and the events that immediately preceded the commencement of the LBHI chapter 11 case (collectively, the “Investigation”). Examiner Order at ¶ 2. The Examiner Order also directs the Examiner to “perform the duties specified in sections 1106(a)(3) and (4) of the Bankruptcy Code, except to the extent the Court orders otherwise.” *Id.* at ¶ 3.

5. On January 19, 2009, the United States Trustee appointed Anton R. Valukas as Examiner in the Chapter 11 Cases, subject to Court approval, and filed her Notice of such appointment. [Docket # 2570]. On January 20, 2009, the United States Trustee filed her application for an Order of this Court approving the appointment of Anton R. Valukas as Examiner in the Chapter 11 Cases. [Docket # 2571]. On January 20, 2009, this Court entered an order approving the appointment by the United States Trustee of Anton R. Valukas as Examiner in the Chapter 11 Cases. [Docket # 2583].

¹ In addition to LBHI, the following entities are debtors in the Chapter 11 Cases: LB 745 LLC; PAMI Statler Arms LLC; Lehman Brothers Commodity Services Inc.; Lehman Brothers Finance SA; Lehman Brothers Special Financing Inc.; Lehman Brothers OTC Derivatives Inc.; Lehman Brothers Derivative Products Inc.; Lehman Commercial Paper Inc.; Lehman Brothers Commercial Corporation; Lehman Brothers Financial Products Inc.; Fundo de Investimento Multimercado Credito Privado Navigator Investimento No Exterior; Lehman Scottish Finance L.P.; CES Aviation LLC; CES Aviation V LLC; CES Aviation IX LLC; East Dover Limited; Luxembourg Residential Properties Loan Finance S.a.r.l.; and BNC Mortgage LLC.

Retention of Jenner & Block

6. Jenner & Block has approximately 450 lawyers located in Chicago, New York, and Washington D.C. who can provide the resources required for the Examiner to conduct the investigation mandated by the Court. Jenner & Block's attorneys possess a broad range of experience in conducting corporate investigations of all manners and scopes. For example, the Firm's Internal Investigations and Civil Fraud Practice Group regularly conducts internal investigations, domestically and abroad, across a broad range of industries and in a wide variety of contexts, including accounting practices, financial reporting, securities law compliance, FCPA compliance, false claims, government contracts, and public corruption. The members of this group, which include 16 former federal prosecutors – two former United States Attorneys from the Northern District of Illinois, 14 former Assistant United States Attorneys, and six former SEC attorneys – have substantial experience conducting investigations. Moreover, among attorneys at Jenner & Block are the former chief Enron prosecutor, a former SEC Associate Director and Chief Litigation Counsel, and highly-qualified financial services and bankruptcy experts.

7. Jenner & Block also has sophisticated bankruptcy practitioners to assist the Examiner. The Firm's bankruptcy attorneys have been prominently involved in broker-dealer insolvencies, nearly every commodity broker bankruptcy case that has been filed, and numerous financial services company bankruptcy proceedings. Jenner & Block also routinely represents trustees in high-profile cases. Recent representations include the chapter 11 trustee in Sentinel Management Group Inc. and the chapter 7 trustee in Lancelot Investments. Jenner & Block's bankruptcy attorneys include four members of the American College of Bankruptcy and three former law clerks from the United States Bankruptcy Court for the Southern District of New York.

8. Through Jenner & Block, the Examiner will have the benefit of the knowledge and experience of these attorneys, as well as the ability to call upon attorneys within Jenner & Block with experience in other specialized areas of law as may be needed.

Services to be Provided

9. In connection with these Chapter 11 Cases and subject to orders of this Court, the Examiner has asked Jenner & Block to provide the following services to the Examiner, among others:

- a. take all necessary actions to assist and advise the Examiner in the discharge of his duties and responsibilities under the Examiner Order and the Bankruptcy Code;
- b. prepare on behalf of the Examiner motions, applications, notices, answers, orders and documents necessary in the discharge of the Examiner's duties;
- c. represent the Examiner at all hearings and other proceedings before this Court, any appellate courts, and the United States Trustee, and advocating and protecting the interests of the Examiner before such courts;
- d. analyze and advise the Examiner regarding any legal issues that arise in connection with the Investigation;
- e. liaise with the United States Trustee, the United States Attorney for the Southern District of New York, counsel for the Debtors, the Official Committee of Unsecured Creditors, The Walt Disney Company, Barclays Capital Inc., Thomas P. DiNapoli, New York State Comptroller as Administrative Head of the New York State and Local Retirement Systems and Sole Trustee of the New York State Common Retirement Fund, Harbinger Capital Partners Special Situations Fund, LP, Harbinger Capital Partners Master Fund I., Ltd., f/k/a Harbert Distressed Investment Master Fund, Ltd., the Bank of America, NA, the lead plaintiffs in Class Action No. 08-05523 (LAK) pending in the United States District Court for the Southern District of New York, James W. Giddens, as SIPA Trustee for the liquidation of the business of Lehman Brothers Inc. (the "SIPA Trustee"), the Joint Administrators of the Lehman European Group Administration Companies (the "Joint Administrators"), witnesses regarding the Investigation, and other parties-in-interest regarding the Investigation;
- f. assist the Examiner with cooperating fully with any governmental agencies including, but not limited to, any Federal, state or local

government agency that currently or in the future may be investigating the Debtors (the “Government Agencies”), the Debtors’ management, or the Debtors’ financial conditions, including establishing a protocol with such agencies for the sharing of information to the extent that such sharing benefits the Debtors’ estates, subject to appropriate conditions to protect the Debtors’ estates;

- g. assist with interviews and examinations in connection with the Investigation;
- h. perform all other necessary legal services on behalf of the Examiner in connection with the Chapter 11 Cases; and
- i. assist the Examiner in undertaking additional tasks that the Court may direct.

10. Jenner & Block intends to work closely with the Debtors’ representatives and professionals, any other professionals retained by the Examiner, the Official Committee of Unsecured Creditors and its representatives and professionals, the SIPA Trustee and his representatives and professionals, the Joint Administrators and their representatives and professionals, and the United States Trustee to ensure that there is no unnecessary duplication of services performed or charged to the Debtors’ estates and to ensure a streamlined process in connection with the Investigation. Jenner & Block also intends to use its best efforts to coordinate with the Government Agencies in order to avoid unnecessary interference with, or duplication of, any investigations conducted by such agencies.

Jenner & Block’s Disinterestedness and Disclosure of Connections

11. In preparing this Declaration and in order to ascertain Jenner & Block’s “connections,” as that term is used in Bankruptcy Rule 2014, with the Debtors, the Debtors’ creditors, and other parties-in-interest in the Chapter 11 Cases, I caused a set of procedures developed by Jenner & Block to be used to ensure full compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any local rules of the Court regarding the retention

of professionals under the Bankruptcy Code (the “Firm Disclosure Procedures”).² Pursuant to the Firm Disclosure Procedures, I performed, or caused to be performed, the following actions to identify the parties relevant to this Declaration and to ascertain Jenner & Block’s connection to such parties:

- a. Using various sources, including publicly available information and the listings of entities identified and described in materials filed in support of the applications of the Debtors and the Official Committee of Unsecured Creditors to retain counsel, I compiled a list of persons and entities relevant to this Declaration (the “Identified Parties”).³ The list of Identified Parties is attached hereto as Exhibit 1 and includes:
 - i. the Debtors, their significant nondebtor affiliates, and former affiliates;
 - ii. the Debtors’ and affiliates’ current and former (up to three years) directors and officers;
 - iii. significant (i.e., greater than five percent) equity holders of the Debtors as of the commencement dates of the Chapter 11 Cases;
 - iv. the underwriters of the Debtors’ securities for all securities issued or outstanding on the commencement dates of the Chapter 11 Cases or during the three years prior to the commencement dates;
 - v. accountants employed or retained by the Debtors during the two-year period prior to the commencement dates of the Chapter 11 Cases;
 - vi. professionals employed by the Debtors;
 - vii. Barclays Capital, Inc.;

² These procedures were the same procedures which were implemented and disclosed in the Declaration of Disinterestedness by Anton R. Valukas (the “Valukas Declaration”) in connection with the proposed appointment of Mr. Valukas as Examiner in these Chapter 11 Cases. The results outlined below are the same results that were disclosed in the Valukas Declaration.

³ Jenner & Block has not obtained the consolidated list of creditors and equity security holders of the Debtors. Upon receipt of such list and as appropriate in connection with Jenner & Block’s representation of the Examiner, Jenner & Block will conduct a further search to determine whether Jenner & Block and its partners, attorneys, or counsel have any additional connections with the persons and entities identified thereon, and will, to the extent applicable, file and serve supplemental disclosures as to any such additional connections.

- viii. members of the Ad Hoc or Unofficial Creditors' Committees;
 - ix. current and former members of the Official Committee of Unsecured Creditors;
 - x. professionals retained by significant creditor groups;
 - xi. the Debtors' secured creditors;
 - xii. the Debtors' bank lenders;
 - xiii. the Debtors' 50 largest bond holders;
 - xiv. the Debtors' 100 largest unsecured creditors other than bondholders;
 - xv. the Debtors' 100 largest holders of trade debt;
 - xvi. significant lessors and lessees of the Debtors;
 - xvii. the Debtors' utilities;
 - xviii. parties to litigation involving the Debtors;
 - xix. major competitors of the Debtors;
 - xx. the affiliations of the Debtors' outside directors;
 - xxi. certain government and state regulatory agencies; and
 - xxii. other potential parties-in-interest.⁴
- b. Jenner & Block then entered the names of the Identified Parties into a computer database containing the names of all clients and conflict information concerning such clients of Jenner & Block. Through the information generated from this computer inquiry, and through follow-up inquiries with Jenner & Block attorneys, it was determined that Jenner & Block had represented no party adverse to the Debtors or the Debtors' estates with respect to matters for which Jenner & Block is to be retained, except as identified below. None of Jenner & Block's representations constitute a conflict with Jenner & Block's representation of the Examiner or will likely create a conflict in the future.

⁴ The identification and classification herein of various entities or individuals as falling within certain categories (e.g., "secured creditors") is not intended and should not be deemed to be an admission of the legal rights or status of any particular individual or entity.

- c. In addition, Jenner & Block sent a general inquiry by electronic mail to all attorneys to: (i) verify that such individuals were not representing and have not represented the Debtors; (ii) determine whether any such individuals hold any securities of or claims against the Debtors; and (iii) determine whether any such individuals are related to any Bankruptcy Judge for the Southern District of New York, the United States Trustee (Region 2), or any person employed by the United States Trustee (Region 2).

12. Based upon the results of the Firm Disclosure Procedures, I respectfully represent that Jenner & Block, its partners, attorneys, or counsel do not have any connections with any of the Identified Parties, the United States Trustee (Region 2), or the United States Bankruptcy Judge assigned to these Chapter 11 Cases; and do not have any interest materially adverse to the interests of the estates of any of the Debtors, or of any class of creditors or equity security holders of any of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in, any of the Debtors, or for any other reason, except as set forth herein.

13. None of Jenner & Block, its partners, attorneys, or counsel are creditors, equity security holders, or insiders of any of the Debtors,⁵ except that one partner owns a \$25,000 Lehman Brothers bond and one attorney owns 160 shares of stock of LBHI. Jenner & Block maintains a strict policy prohibiting any person at the Firm from disclosing confidential information, using it for personal gain, or disclosing it to others for their personal gain. Moreover, the Firm's attorneys and non-legal employees are prohibited from buying, selling, or otherwise trading or recommending trading in stock or other securities of a client (or of a company involved in, or a potential party to, a transaction with a client) on the basis of material, inside (non-public) information.

⁵ I do not have knowledge as to whether any Jenner & Block partners', attorneys', or counsels' mutual fund, 401(k) plan, or other similar investment vehicle holds any debt or equity securities of the Debtors, or any of the other parties-in-interest in these chapter 11 cases. I respectfully submit, however, that any such holding by any mutual fund, 401(k) plan, or other similar investment vehicle would not adversely affect Jenner & Block's status as disinterested.

14. None of Jenner & Block, its partners, attorneys, or counsel are or were within two years before the date of the filing of the petitions of any of the Debtors, a director, officer, or employee of any of the Debtors.

15. None of Jenner & Block, its partners, attorneys, or counsel are or were within three years before the date of the filing of the petitions of any of the Debtors, an investment banker for any outstanding security of any of the Debtors.

16. None of Jenner & Block, its partners, attorneys, or counsel are or were within two years before the date of the filing of the petitions of any of the Debtors, an investment banker for a security of any of the Debtors, or an attorney for any such investment banker in connection with the offer, sale, or issuance of a security for any of the Debtors.

17. None of Jenner & Block, its partners, attorneys, or counsel are connected with (i) any Bankruptcy Judge of the United States Bankruptcy Court for the Southern District of New York, (ii) the United States Trustee (Region 2), or (iii) any person employed by the United States Trustee (Region 2), other than through communications with the United States Trustee Program in connection with the prospective appointment of a trustee or an examiner in chapter 11 cases.

18. None of Jenner & Block, its partners, attorneys, or counsel currently represent any of the Debtors or any of the non-debtor affiliates of the Debtors, or any persons employed by or associated with any of the Debtors or any of the non-debtor affiliates of the Debtors; however, Jenner & Block's auditor is PricewaterhouseCoopers LLP, which has been identified as a professional employed by LBHI prior to the commencement of these cases, and associates of which have been appointed by the English High Court of Justice as the Joint Administrators of certain LBHI European affiliates. With respect to any prior connections between Jenner & Block and the Debtors or their related parties, Jenner & Block represented Townsend Financial

Services, an affiliate of Townsend Analytics, Ltd. which is a non-debtor LBHI-related entity, in two matters which concluded in 2006 and which were unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation.

19. Jenner & Block, its partners, attorneys, and counsel have represented in the past, currently represent, and may in the future represent, creditors of the Debtors and various other parties-in-interest in the Chapter 11 Cases with respect to matters in which the Debtors and their affiliates were or are adverse but which were or are unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation. These include the following:

- a. Jenner & Block acts as co-counsel to the Adelphia Recovery Trust in litigation brought by the trust against a large number of financial institutions, including Lehman Brothers Holdings Inc. and Lehman Commercial Paper Inc., which are Debtors. Other defendants include Lehman Syndicated Loan Funding Inc., which is a former LBHI affiliate. Prior to the Debtors' bankruptcy, the claims against several of the financial institutions (including LBHI and its affiliates) were dismissed by the district court, and are now the subject of an appeal pending before the Second Circuit. Kasowitz, Benson, Torres & Friedman LLP has served as primary counsel in this litigation and will be responsible for the prosecution of any claims asserted against LBHI, its affiliates, or the Debtors' bankruptcy estates. The claims asserted against defendants in this litigation arose out of events that preceded the filing of a Chapter 11 petition by Adelphia Communications Corporation on June 25, 2002. The subject matter of the Adelphia litigation is unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation.
- b. Jenner & Block acts as counsel to the Chapter 11 trustee of Sentinel Management Group, Inc. Sentinel commenced its bankruptcy proceedings in August 2007. In the course of those proceedings, Lehman Brothers Inc. and Lehman Commercial Paper Inc. filed a proof of claim in Sentinel's case seeking roughly \$13 million under a 2000 Master Repurchase Agreement between the Lehman entities and Sentinel, and also filed a proof of claim asserting a secured right of set-off against what the Lehman entities claim to be \$1.2 million in surplus net proceeds from the liquidation of repurchase securities under that agreement. The Lehman entities also asserted a claim for attorneys' fees well in excess of one-half million dollars in connection with both of the foregoing claims. Sentinel's

trustee has contested the damages and claims asserted by the Lehman entities, among other reasons, on the grounds that the Lehman entities' disposition of the securities in question was not conducted in a commercially reasonable or arms-length manner, and its damages were not calculated in accordance with the provisions of section 562 of the Bankruptcy Code. Sentinel's trustee also has contested whether the Lehman entities have a right to assert claims for a significant portion of their claimed attorneys' fees and expenses. As of this date, Sentinel's trustee has not filed a formal objection to the Lehman entities' proofs of claim. The subject matter of the Lehman entities' claims against Sentinel's estate is unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation. Moreover, Jenner & Block will refer these claims to any conflicts counsel that is retained by Sentinel's trustee or, if no such counsel is retained, will screen the attorney in the firm who will be assigned to work on these claims from any matters regarding the Examiner's Investigation.

- c. Jenner & Block acts as counsel to WMC Mortgage, LLC, the successor to WMC Mortgage Corp., in connection with a number of disputes relating to loans WMC originated and sold. WMC is an affiliate of GE Corporation. Jenner & Block represents GE and various affiliates, including WMC, in several matters unrelated to these Chapter 11 Cases. Jenner & Block's representation of WMC has involved repurchase requests asserted by loan purchasers, including some asserted by LBHI entities. At this point in time Jenner & Block does not know whether LBHI or its affiliates intend to pursue any of the repurchase requests they have filed against WMC. In 2008, Jenner & Block represented WMC in a settlement with Lehman Bank, FSB and Aurora Loan Servicing that settled five repurchase requests. The amount of repurchase requests filed to date, including those that have settled, is not material in the context of the total amount of loans WMC sold to LBHI. In addition, the subject matter of this representation is unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation. Nevertheless, Jenner & Block will screen the attorneys who will work on any repurchase requests asserted by LBHI entities from all matters regarding the Examiner's Investigation.
- d. Jenner & Block represents Eltek ASA and certain investors therein in a dispute with Lehman Brothers Venture Partners 2003-C, LP and certain related entities (none of which are Debtors) arising out of investments managed by those entities. The subject matter of this dispute is unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation.
- e. Jenner & Block represents UST-GEPT JOINT VENTURE, L.P., an Illinois limited partnership ("GEPT"), and one of its constituent partners, in regards to a 2005 transaction in which GEPT borrowed \$245,000,000

secured by real property located at 500 West Madison, Chicago, Illinois. I understand that Lehman Brothers Bank, FSB, which is not a debtor in these Chapter 11 Cases, presently holds \$25,000,000 of the debt secured by the property. The subject matter of this dispute is unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation.

20. The following matters are closed matters in which Jenner & Block represented parties adverse to one or more of the Debtors or LBHI related entities, which were closed within the two years prior to the Debtors' bankruptcy filing.

- a. Jenner & Block represented General Motors Asset Management with respect to a proposed investment in Lehman Brothers Credit Arbitrage Fund, Ltd., which is not a debtor in these Chapter 11 Cases. This proposed transaction was not consummated during the course of Jenner & Block's representation which concluded in 2007.
- b. Jenner & Block represented two individuals in NASD arbitrations against Lehman Brothers, Inc. ("LBI") for violations of the federal securities laws and common law arising from a broker who was employed at LBI and who allegedly stole investor funds and falsified account statements. LBI settled the matter and paid Jenner & Block's clients a confidential sum. These matters concluded in April 2007.
- c. Jenner & Block represented Edward F. Heil in matters relating to his status as a shareholder and former director of Nestor Inc. I am advised that an affiliate of LBHI had lent money to Nestor. Jenner & Block's representation of Mr. Heil involved an attempted workout. Jenner & Block did not represent Nestor Inc. or Mr. Heil in connection with the original loan transaction.
- d. Jenner & Block represented GE Asset Management, Inc. in regards to a lease of property at 200 W. Monroe, Chicago, Illinois to Lehman Brothers Asset Management LLC, which is not a debtor in these Chapter 11 Cases. The parties terminated the lease and Lehman Brothers vacated the space and paid all amounts due to GE Asset Management, Inc.
- e. Jenner & Block represented Baum Brothers, LLC in connection with the negotiation of a settlement agreement with LBHI related to Karcher Mall, which Baum acquired from an affiliate of LBHI. The dispute related to a claim by a tenant for a retroactive reduction in base rent after Baum acquired the property on August 26, 2006. Jenner & Block's representation of Baum Brothers, LLC concluded in February 2007.

- f. Jenner & Block represented David M. Clapper in connection with a \$10 million mortgage financing of Thorncreek Townhomes located in Park Forest, Illinois, in which Lehman Brothers Bank, FSB was the lender. Jenner & Block's representation of Mr. Clapper concluded in October 2007.
- g. In August and September 2007, Jenner & Block represented Jupiter Realty Company LLC in a potential \$39 million acquisition of the Summerwood Apartments in Merrillville, Indiana from Indiana Summer LLC, a non-debtor LBHI entity. The potential acquisition was never consummated.

21. Jenner & Block, its partners, attorneys, and counsel have represented in the past, may currently represent, and/or may in the future represent, creditors of the Debtors and various other parties-in-interest in these Chapter 11 Cases with respect to matters which are completely unrelated to the Debtors and their affiliates. Jenner & Block's, its partners', attorneys', and counsels' connections with these creditors and other parties-in-interest are described in Exhibit 2 attached hereto. With the exception of the entities listed in the following paragraph, which have been identified to me as parties-in-interest in these Chapter 11 Cases, no single creditor or party-in-interest (including their respective subsidiaries and affiliates) referenced in this Declaration and its exhibits accounted for more than 1% of Jenner & Block's gross revenues for the year ending December 31, 2008. In addition to the connections listed in Exhibit 2, Jenner & Block, its partners, counsel, and associates: (i) may appear, may have appeared, and may in the future appear, in cases or proceedings, under the Bankruptcy Code or otherwise, which are not related to the Debtors but where one or more of the Identified Parties may have been or may be involved; and (ii) with respect to the various professional firms on the list of Identified Parties, may have retained or may in the future retain or represent clients who have retained these entities.

22. The following entities, including their respective subsidiaries and affiliates, which are Identified Parties listed in Exhibit 1, each account for more than 1%, but less than 5%, of the

Firm's gross revenues for the year ending December 31, 2008: (i) the Adelpia Recovery Trust; (ii) the Sentinel Liquidation Trust (formerly the chapter 11 trustee for Sentinel Management Group); (iii) GE Corporation; (iv) a group of securities issuers who are defendants in a certain IPO Securities Litigation; (v) General Motors; and (vi) Fannie Mae. The matters with respect to which Jenner & Block represents such entities (described in paragraphs 14 and 18 of this Declaration) are unrelated to matters likely to fall within the subject matter and scope of the Examiner's Investigation, and will not present any conflict of interest or appearance of partiality.

23. Jenner & Block represents a substantial number of securities issuers who are defendants in certain IPO Securities Litigation. Certain of the Debtors are also defendants in that litigation. Accordingly, while there is a potential for cross-claims among those defendants, no such cross-claims have been asserted since the IPO Securities Litigation commenced in 2001. Moreover, Jenner & Block's engagement letters with its issuer clients contain provisions in which those clients agree that Jenner & Block may work on matters adverse to them, so long as those matters are not substantially related to the IPO Securities Litigation. Finally, published reports have indicated that the parties to the IPO Securities Litigation have reached a tentative global settlement, although no final agreement has yet been submitted to the court for possible approval. Jenner & Block's representation of General Motors, of which several affiliates are listed in Exhibit 1 as potential parties-in-interest, includes various litigation and transactional matters unrelated to these Chapter 11 Cases and unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation. Jenner & Block's representation of Fannie Mae, which is listed as a potential party-in-interest in Exhibit 1, involves the litigation of a consolidated securities class action and a professional liability malpractice action involving a 2001-2004 restatement of accounting. Jenner & Block also

represents and has represented Fannie Mae in disputes over allegations of predatory lending, bankruptcy claims against mortgage services companies, and other matters unrelated to anything fairly contemplated to be within the subject matter and scope of the Examiner's Investigation.

24. In addition to the foregoing, some of Jenner & Block's approximately 450 attorneys may have had some personal or professional relationships with attorneys, accountants, employees, officers, creditors, equity security holders, or other parties-in-interest of the Debtors. I do not have knowledge of any such relationship that is material. To the extent that Jenner & Block determines that any additional matters should be disclosed, Jenner & Block will disclose those matters to the Court by supplemental declaration.

25. To ensure that Jenner & Block will remain disinterested throughout the term of this retention, Jenner & Block agrees that it will not represent any client other than the Examiner in any matter in the Chapter 11 Cases.

Professional Compensation

26. Jenner & Block intends to apply to the Court for allowances of compensation and reimbursement of expenses for professional services rendered in connection with the Chapter 11 Cases in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the "United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330" (the "United States Trustee Fee Guidelines"), and all orders of this Court governing professional services performed and expenses incurred. To that end, Jenner & Block has agreed to submit applications for interim and/or final allowances of compensation pursuant to sections 330 and 331 of the Bankruptcy Code and the rules and orders of this Court. All of Jenner & Block's fees and expenses will be subject to Bankruptcy Court approval.

27. Jenner & Block's standard hourly rates, which are based upon the professionals' level of experience, range from \$535 to \$925 for partners, \$325 to \$535 for associates, and \$160 to \$270 for paralegals and professional staff.⁶ However, because of the significant public interest associated with the services to be provided to the Examiner, Jenner & Block has agreed to reduce its standard hourly rates by 10% for the legal services to be provided to the Examiner in the Chapter 11 Cases. The Examiner respectfully submits that Jenner & Block's rates are reasonable and comparable to the rates other firms charge for similar services. Moreover, Jenner & Block will use every effort to staff the engagement in a cost-effective manner and will maintain detailed, contemporaneous records of time and any actual and necessary expenses incurred in connection with the rendering of the legal services described above by category and nature of the services rendered.

28. Jenner & Block will request, subject to the Court's approval, reimbursement for all actual out-of-pocket expenses incurred by Jenner & Block on the Examiner's behalf, such as photocopying services, printing, delivery charges, filing fees, postage, travel expenses, computer research time and other disbursements. All requests for reimbursement of expenses will be consistent with the United States Trustee Fee Guidelines and the requirements established by this Court.

29. As required by Section 504 of the Bankruptcy Code, Jenner & Block has not agreed to share any compensation or reimbursement received in connection with these Chapter 11 Cases with another person except pursuant to the partnership agreement of Jenner & Block.

⁶ The standard hourly rates are subject to periodic adjustment to reflect economic and other conditions and are consistent with the rates charged elsewhere. Pursuant to its ordinary practices, Jenner & Block generally revises its rates on January 1 of each year. The rates listed in this Application are Jenner & Block's rates effective for 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 23rd day of January, 2009, at New York, New York.

/s/ Patrick J. Trostle

Patrick J. Trostle

EXHIBIT 1

Identified Parties

1. Debtors

1. Lehman Brothers Holdings Inc.
2. LB 745 LLC
3. PAMI Statler Arms LLC
4. Lehman Brothers Commodity Services Inc.
5. Lehman Brothers Finance SA
6. Lehman Brothers Special Financing Inc.
7. Lehman Brothers OTC Derivatives Inc.
8. Lehman Brothers Derivative Products Inc.
9. Lehman Commercial Paper Inc.
10. Lehman Brothers Commercial Corporation
11. Lehman Brothers Financial Products Inc.
12. Fundo de Investimento Multimercado Credito Privado Navigator Investimento No Exterior
13. Lehman Scottish Finance L.P.
14. CES Aviation LLC
15. CES Aviation V LLC
16. CES Aviation IX LLC
17. East Dover Limited
18. Luxembourg Residential Properties Loan Finance S.a.r.l.
19. BNC Mortgage LLC

2. 50 Largest Bond Holders

20. Advanced Series Trust
21. AETNA Life Insurance Company
22. AIG Annuity Insurance Company
23. ALFA Mutual Fire Insurance Company
24. Allianz Life Insurance Company of North America
25. Alpha Mutual Fund Management
26. American Family Life Assurance Company
27. American Life Insurance Company
28. AXA Equitable Life Insurance Company
29. Barclays Global Fund Advisors
30. BBVA Gestion SA SGIIC (Spain)
31. Blackrock Advisors
32. Capital Research and Management
33. Continental Casualty Company
34. Federated Investors
35. Fidelity Management and Research
36. Franklin Advisors Inc.
37. Franklin Templeton Investments
38. Guardian Life Insurance Company
39. Hartford Life Insurance Company
40. ING Investment LLC

41. Jackson National Life Insurance
42. John Hancock Investment Management Services
43. John Hancock Life Insurance Company
44. Liberty National Life Insurance Company
45. Loomis Sayles & Company L.P.
46. Medical Liability Mutual Insurance Company
47. Metlife Insurance Company of Connecticut
48. Metropolitan Life Insurance
49. Metropolitan West Capital Management
50. NATIXIS Asset Management Advisors
51. Northwest Mutual Life Insurance Company
52. Phillips Hager & North Investment Management
53. PIMCO Advisors L.P.
54. PIMCO Funds Global Investors
55. Principal Life Insurance Company
56. Prudential Financial Inc.
57. Prudential Insurance Company of America
58. Riversource Life Insurance Company
59. Sun Life Assure Co. of Canada
60. T. Rowe Price Associates
61. Teachers Insurance and Annuity Association
62. Thrivent Financial for Lutherans
63. Transamerica Life Insurance Company
64. UBS Investment KAG
65. United States – Indices
66. Van Kampen Asset Management
67. Vanguard Group Incorporated
68. Western Asset Management Company
69. Zurich American Insurance Company

3. 100 Largest Unsecured Creditors other than Bondholders

70. 55 Broadway
71. 125 Broad Street
72. 767 Fifth Ave
73. 1221 Avenue of the Americas
74. 1301 Properties Owner L.P.
75. Allen & Overy
76. Anjarlekar & Associates
77. ANZ Banking Group Limited
78. Aozora Bank
79. Ashurst Morris Crisp
80. Australia and New Zealand Banking Group Limited
81. Bancotec Ltd.
82. Bank of America Plaza STE 3500

83. Bank of China, New York Branch
84. Bank of Taiwan, New York Agency
85. Bats Trading, Inc.
86. Bloomberg Finance L.P.
87. Bloomberg L.P.
88. BNP Paribas
89. Broadridge Securities Processing
90. Caldwellader, Wickersham, and Taft
91. Canary Warf Management Limited
92. CB Richard Ellis Client Account RE Gloa
93. CDW Direct LLC
94. Chuo Mitsui Trust & Banking
95. Citibank, N.A., Hong Kong Branch
96. Citibank, N.A.
97. Clifford Chance
98. Commonwealth Bank of Australia, Tokyo Branch
99. Compucenter (UK) Ltd.
100. CW Lending II Limited
101. Davis, Polk and Wardwell
102. Dell Marketing L.P.
103. Deutsche Borsche AG
104. Dimension Data
105. DnB NOR Bank ASA
106. Drowst Trading, LLC
107. Ernst & Young
108. Ernst & Young Private Limited
109. Fidessa Plc.
110. First Commercial Bank Co., Ltd., New York Agency
111. FT Interactive Data
112. Haworth Singapore PTE Ltd.
113. Henegan Construction Co., Inc.
114. Hewlett Packard AP (Hong Kong) Limited
115. HSBC Bank
116. Hua Nan Commercial Bank, Ltd.
117. IBM Corporation
118. ICAP Securities Limited
119. Information Builders Inc.
120. JQ Network PTD Limited
121. KBC Bank
122. Kim & Chang
123. Kingston Communications PLC
124. Linklaters
125. Linklaters, S.L.
126. Lloyds Bank, PLC
127. London & European Title Insurance Services Ltd.
128. London Borough of Tower Hamlets Rates

- 129. Mace Limited
- 130. McKee Nelson LLP
- 131. Microsoft Licensing, GP
- 132. Millennium Developers Pvt Ltd
- 133. Mizuho Corporate Bank Ltd.
- 134. Morse Group Limited
- 135. Morse Service Holdings Limited
- 136. National Bank of Australia
- 137. National Commerce Bank
- 138. Network Appliance
- 139. Nippon Life Insurance Co.
- 140. NYSE Market, Inc.
- 141. Origin HR Consulting Limited
- 142. Paul Weiss
- 143. Pricoa Relocation UK Limited
- 144. Reuters America Inc.
- 145. Reuters Ltd.
- 146. Shinkin Central Bank
- 147. Shinsei Bank Ltd.
- 148. Sidley Austin Brown & Wood
- 149. Standard & Poors
- 150. Standard and Poors Corp.
- 151. Standard Chartered Bank
- 152. Sumitomo Mitsubishi Banking Corp
- 153. Sungard Securities Finance Inc.
- 154. Svenska Handelsbanken
- 155. Swapswire Limited
- 156. Taipei Fubon Bank, New York Agency
- 157. Tata Consultancy Services
- 158. The Bank of New York
- 159. The Bank of Nova Scotia
- 160. The British Land Company PLC
- 161. Thompson Financial
- 162. TIBCO Software, Inc.
- 163. UFJ Bank Limited
- 164. Vertex Mortgage Services
- 165. Vitrax
- 166. WIPRO Infotech Enterprise Solutions
- 167. YXIME
- 168. ZKB (Zurcher Kantonalbank)

4. Bank Lenders

- 169. J.P. Morgan Chase
- 170. Metlife

- 171. Mizuho Corporate Bank, Ltd.
- 172. RR Donnelley & Sons
- 173. Shinsei Bank, Limited
- 174. The Bank of NY Mellon
- 175. The Royal Bank of Scotland, PLC
- 176. Wilmington Trust Company

5. Significant Lessors and Lessees

- 177. 101 Hudson Leasing Associates
- 178. 1111 Brickell Office, LLC
- 179. 125 High Street L.P.
- 180. 1301 Properties Owner LLC
- 181. 20 CCC Business Trust
- 182. 300 Main L.L.C.
- 183. 50 Broadway Realty Corp.
- 184. 5450 West Sahara LLC
- 185. 600 Partners Co., L.P.
- 186. 605 Third Avenue Fee LLC
- 187. 70 Hudson Street, LLC
- 188. 8 Sound Shore Associates, LLC
- 189. 85 Tenth Avenue Associates, LLC
- 190. AIG Technologies, Inc.
- 191. American Center
- 192. Archipelago Holdings, Inc.
- 193. Argonne Capital Group
- 194. B&R 919, LLC
- 195. Beneficiaries of North Star Trust Company Title Holding Land Trust
- 196. BNC Mortgage
- 197. Board of Trade of the City of Chicago, Inc.
- 198. BP 399 Park Avenue LLC
- 199. Brandywine Office Investments LLC
- 200. Brookfield Properties One WFC Co. LLC
- 201. CA-10880 Wilshire Limited Partnership
- 202. CB Office 10, Ltd.
- 203. Clearbridge Advisors, LLC (f/k/a CAM North America, LLC)
- 204. Clifford Chance US LLP
- 205. CMD ST Financial Centre, LLC
- 206. Columbia Center Property LLC
- 207. Constellation Place, LLC
- 208. Consultatio Inversora S.A.
- 209. Corporate Park Associates
- 210. Corridors I & II/Loudoun II SPE Feeco, L.L.C.
- 211. Courtside West, LLC
- 212. CPR (USA) Inc.

- 213. Creekside Business Mall LLC
- 214. Crescent TC Investors L.P.
- 215. Crown Point, L.L.C.
- 216. CT Tower Investments Inc.
- 217. Custer Court, L.P.
- 218. Denver United LLC
- 219. Deutsche Bank AG, New York Branch
- 220. Deutsche Bank Securities, Inc.
- 221. Deutsche Immobilien Fonds Aktiengesellschaft
- 222. Eastrich No. 167 Corporation
- 223. For 1031 Heritage II LLC
- 224. Four Point Star Operating Company, L.P.
- 225. Galleria Properties, LLC
- 226. GRE Glendale LLC
- 227. Guggenheim Concourse, L.P.
- 228. Hanover Moving & Storage Co., Inc.
- 229. Historic TW Inc.
- 230. HQ Global Workplaces
- 231. Huron Consulting Group, LLC
- 232. HWA 555 Owners, LLC
- 233. JBC Funds 200 West Monroe LLC
- 234. JDJ Properties, Inc.
- 235. Legacy III Centennial, LLC
- 236. Lehman Brothers Holdings, Inc.
- 237. Lempira S.R.L., R.U.C.
- 238. Liberty Property Limited Partnership
- 239. Mack-Cali CW Realty Associates L.L.C.
- 240. Mackenzie Financial Corporation
- 241. MCPR Unit V LP, S.E.
- 242. Middlefield Park Associates
- 243. Millennium De Investimentos Imobiliarios LTDA
- 244. MJH Wacker LLC
- 245. Monarch Centre Associates, LLC
- 246. Mountain Towers Properties, LLC
- 247. National Union Fire Insurance Company of Pittsburgh, PA
- 248. NBS Brookside 700/800, L.L.C.
- 249. New Tower Trust Company Multi-Employer Property Trust
- 250. Nine Penn Center Associates, LP
- 251. Normandy Real Estate Partners
- 252. Palm Beach Centre 4, LLC
- 253. PCC Properties (Calgary) Ltd.
- 254. Piedmont Operating Partnership, L.P.
- 255. PricewaterhouseCoopers, LLP
- 256. Regus do Brasil, Ltd
- 257. Rock Forty Ninth LLC
- 258. Rosemead Properties, Inc.

- 259. San Diego - Frazee, LLC
- 260. Sandtrap II, Ltd.
- 261. Sharon Land Company, LLC
- 262. SLG 220 News Owner LLC
- 263. SP4 190 S. LaSalle, L.P.
- 264. Stillwater Development, LLC
- 265. Sunray Investments
- 266. Teachers Insurance and Annuity Assoc. of America
- 267. Telwares, Inc.
- 268. Tempe Fountainhead Corporate, LLC
- 269. Texas Tower Limited
- 270. The Irvine Company
- 271. The Realty Associates Fund VIII, L.P.
- 272. Triple Net Properties, LLC
- 273. Trizec Westwood Center LLC
- 274. WA 555 Owners, LLC
- 275. Wacker Drive Limited Partnership
- 276. WA-Columbia Center Property LLC
- 277. WLA UPU 1 and 2, LLC
- 278. WPGH, LLC

6. Secured Creditors

- 279. Danske Bank
- 280. Fenway Funding LLC
- 281. JPMorgan Chase
- 282. MetLife
- 283. SMBC
- 284. State Street
- 285. Swedbank

7. Government and State Regulatory Agencies – U.S. Regulation

- 286. Commodity Futures Trading Commission (LBI, NB LLC)
- 287. Federal Deposit Insurance Corporation (LB Bank, LB Commercial Bank)
- 288. Federal Energy Regulatory Commission (Lehman Brothers Commodity Services Inc.)
- 289. Financial Industry Regulatory Authority (non-governmental)
- 290. National Futures Association (non-governmental)
- 291. New York Stock Exchange (non-governmental)
- 292. Office of the Comptroller of Financial Institutions (Lehman Brothers Trust Co.)
- 293. Office of Thrift Supervision (LB Bank)
- 294. Securities and Exchange Commission

- 295. State Bank Commissioner of the State of Delaware (Lehman Brothers Trust Company of Delaware)
- 296. State Blue Sky Laws in all 50 states and Puerto Rico
- 297. Utah Commissioner of Financial Institutions (LB Commercial Bank)

8. Members of Ad Hoc or Unofficial Creditors' Committees (formed prior to the Commencement Date, to the extent known at the Commencement Date)

The Ad Hoc Committee of Bondholders of the Main Street Natural Gas, Inc., Gas Project Revenue Bonds

- 298. Allstate Insurance Co.
- 299. Capital Research Management Co.
- 300. Franklin Advisors L.P.
- 301. Franklin Federal Intermediate-Term-Tax-Free Income Fund
- 302. Franklin Federal Tax-Free Income Fund
- 303. Franklin Georgia Tax-Free Income Fund
- 304. Franklin High-Yield Tax-Free Income Fund
- 305. Independence Holding Co.
- 306. Main Street Natural Gas, Inc., Gas Project Revenue Bonds
- 307. Oppenheimer Funds, Inc.
- 308. The Vanguard Group

Informal LBHI Bondholder Group

- 309. Alliance Bernstein
- 310. Capital Guardian Trust Company
- 311. Cyrus Capital Partners, L.P.
- 312. King Street Capital Management, L.L.C.
- 313. Pacific Management Investment Company
- 314. Wexford Capital LLC
- 315. York Capital Management

9. Significant Stockholders (greater than 5%)

- 316. AXA and related parties - 7.25%
- 317. Clearbridge Advisors, LLC and related parties - 6.33%
- 318. FMR LLC and related parties - 5.87

10. Directors and Officers

Current and former (up to three years) members of a corporation's board of directors and its officers, as well as the names of the entities with whom such directors or officers were, during their tenure with the Debtor, affiliated as an employee

Current Board of Directors

- 319. Henry Kaufman
- 320. Jerry A. Grundhofer
- 321. John D. Macomber
- 322. John F. Akers
- 323. Marsha Johnson Evans
- 324. Michael L. Ainslie
- 325. Richard S. Fuld, Jr.
- 326. Roger S. Berlind
- 327. Roland A. Hernandez
- 328. Sir Christopher Gent
- 329. Thomas H. Cruikshank

Current Officers

- 330. Alex Kirk
- 331. Bryan Marsal
- 332. Christian Meissner
- 333. David Coles
- 334. David Goldfarb
- 335. Eric Felder
- 336. George H. Walker
- 337. Gerald A Donini
- 338. Herbert H. McDade III
- 339. Hugh E. McGee III
- 340. Hyung S. Lee
- 341. Ian T Lowitt
- 342. James Fogarty
- 343. Jasjit S. Bhattal
- 344. Michael Geband
- 345. Riccardo Banchetti
- 346. Richard S. Fuld, Jr.
- 347. Scott J. Freidheim
- 348. Stephen M. Lessing
- 349. Thomas A. Russo

Former Officers

- 350. Christopher O'Mera

- 351. Erin Callen
- 352. Jonathan Beyman
- 353. Jospeh M. Gregory

11. Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date.

- 354. ABN AMRO Rothschild
- 355. Hoare Govett, Ltd.
- 356. Lehman Brothers
- 357. Merrill Lynch
- 358. UBS Investment Bank

12. Accountants employed or retained during the two years prior to the Commencement Date

- 359. Deloitte & Touch USA LLP
- 360. Ernst & Young
- 361. PWC (PricewaterhouseCoopers)

13. Related Entities

- 362. 737 Portfolio Services LLC
- 363. 737 Portfolio Trust
- 364. Area Assignor Corp. (dissolved)
- 365. Area Depository Corporation (dissolved)
- 366. Area GP Corporation Aristos LLC
- 367. Aristos LLC
- 368. ASB LLC
- 369. Bixen Limited
- 370. BK I Realty Inc. (dissolved)
- 371. BK II Properties Inc. BK III Properties Inc.
- 372. Blue Jay Realty Corporation
- 373. Bromley LLC
- 374. Brookson Corp.
- 375. Brookwood Energy & Properties Inc.
- 376. Canope Credit Corp.
- 377. Central Funding (Concord) Corporation (dissolved) Clarks Summit I, LLC
- 378. Clarks Summit II, LLC
- 379. CP1 Real Estate Services Inc.
- 380. CP4 Real Estate Services Inc. (dissolved)
- 381. Dimont Corporation

- 382. DL Mortgage Corp.
- 383. DRA Management, Inc. (dissolved)
- 384. Eagle Energy Management, LLC
- 385. Eagle Energy Partners I, L.P.
- 386. East Dover Limited
- 387. Edibrook Corp.
- 388. EHP/GP Inc. (dissolved)
- 389. Embarcadero Aircraft Securitization Trust
- 390. Equipment Management Inc.
- 391. Equity Strategies Loans LLC
- 392. Equity Strategy Loans LLC
- 393. First Ward Properties Inc.
- 394. Flight Sim I LLC
- 395. Flight Sim II LLC
- 396. Flight Sim III LLC
- 397. Flight Sim IV LLC
- 398. Flight Sim V Inc.
- 399. FRAH Special Services Inc.
- 400. Fundo De Investimento Multimercado Credito Privado Navigator Investimento
- 401. GA Dekalb Inc.
- 402. Global Principal Strategies Loans Inc.
- 403. GRA Finance Corporation Ltd.
- 404. Growth Partners Inc. (dissolved)
- 405. Hydrocarbon Capital II LLC
- 406. IL Lombard Inc. (dissolved)
- 407. Ivanhoe Lan Pty Limited
- 408. Jet Aircraft Leasing Inc. (dissolved)
- 409. Jet Partners, LLC
- 410. JFM Aviation Once LLC
- 411. KM-I Real Estate Company VII (sold)
- 412. Laminar Holdings LLC
- 413. LB Alberta Holdings Inc.
- 414. LB GPS Lightfoot LLC
- 415. LB Holdings Intermediate 2 LtdLB I Group Inc
- 416. LB I Group Inc.
- 417. LB India Holdings Mauritius I Limited
- 418. LB India Holdings Mauritius II Limited
- 419. LB India Holdings Mauritius III Limited
- 420. LB Investment Corp., Inc.
- 421. LB Investment Holding Company Limited (dissolved)
- 422. LB Leasing Inc.
- 423. LB Maritim Investor GmbH
- 424. LB Memphis Brownstone LLC
- 425. LB Military Housing LLC
- 426. LB Note Corp.
- 427. LB Ohana, LLC

- 428. LB Skypower Inc.
- 429. LB Trade Corp.
- 430. LB3 GmbH
- 431. LB-NL Holdings (Cayman) Limited
- 432. LB-NL Holdings I Inc.
- 433. LB-NL Holdings L.P.
- 434. LB-NL U.S. Investor Inc.
- 435. LBQ Hong Kong Funding Ltd.
- 436. LBQ Hong Kong Services Limited
- 437. LCP LTU LLC
- 438. LCPI Properties Inc.
- 439. LCPI Properties Inv.
- 440. Leesburg ACG LLC
- 441. Lehman ABS Corporation
- 442. Lehman Aircraft Securitization Holdings LLC
- 443. Lehman Asset Backed Caps Inc.
- 444. Lehman Brother Venture Capital 2003 Partnership
- 445. Lehman Brothers (Israel) Inc.
- 446. Lehman Brothers (Spain) S.A.
- 447. Lehman Brothers 1999 Venture Managers' Partnership L.P.
- 448. Lehman Brothers 1999 Vernture GP Partnership L.P.
- 449. Lehman Brothers AIM Holding II LLC
- 450. Lehman Brothers Alternative Investment Management LLC
- 451. Lehman Brothers Argentina S.A.
- 452. Lehman Brothers Asset Management Asia, Inc. (dissolved)
- 453. Lehman Brothers Asset Securitization LLC
- 454. Lehman Brothers Capital Partners I, L.P.
- 455. Lehman Brothers Capital Partners II, L.P.
- 456. Lehman Brothers Capital Partners IV, L.P.
- 457. Lehman Brothers CDO 2003 L.P.
- 458. Lehman Brothers CDO Associates (Cayman), Ltd.
- 459. Lehman Brothers CDO Associates 2003 L.P.
- 460. Lehman Brothers CDO Associates 2004 L.P.
- 461. Lehman Brothers CDO Opportunity Partners 2004-2, L.P.
- 462. Lehman Brothers Commodity Service Inc.
- 463. Lehman Brothers Communications Partnership
- 464. Lehman Brothers de Chile, S.A. (dissolved)
- 465. Lehman Brothers de Venezuela C.A. (inactive)
- 466. Lehman Brothers Derivative Finance LLC
- 467. Lehman Brothers Derivative Products Inc.
- 468. Lehman Brothers Diversified Private Equity Fund 2004, L.P.
- 469. Lehman Brothers Energy Canada, ULC
- 470. Lehman Brothers Europe Inc.
- 471. Lehman Brothers European Mezzanine 2002 Associates L.P.
- 472. Lehman Brothers European Mezzanine 2002 L.P.
- 473. Lehman Brothers European Venture Capital Associates L.P.

- 474. Lehman Brothers European Venture Capital L.P.
- 475. Lehman Brothers Finance (Japan) Inc.
- 476. Lehman Brothers Financial Products Inc.
- 477. Lehman Brothers Fund of Funds Associates L.P.
- 478. Lehman Brothers Fund of Funds L.P.
- 479. Lehman Brothers Global Asset Management K.K. (liquidated)
- 480. Lehman Brothers Healthcare Venture Capital Associates L.P.
- 481. Lehman Brothers Healthcare Venture Capital L.P.
- 482. Lehman Brothers Holdings Inc.
- 483. Lehman Brothers Holdings International Inc.
- 484. Lehman Brothers Inc.
- 485. Lehman Brothers International Services, Inc.
- 486. Lehman Brothers Investment Holding Company Inc.
- 487. Lehman Brothers Investment Management Asia Limited
- 488. Lehman Brothers LBO Inc.
- 489. Lehman Brothers MBG Associates III LLC
- 490. Lehman Brothers MBG Associates L.P.
- 491. Lehman Brothers MBG Capital Partners 1998 (C) L.P.
- 492. Lehman Brothers MBG Finders 1999 (A) L.P.
- 493. Lehman Brothers MBG Finders 1999 (B) L.P.
- 494. Lehman Brothers MBG Finders 2000 (B) L.P.
- 495. Lehman Brothers MBG Partners 1997 (A) L.P. (dissolved)
- 496. Lehman Brothers MBG Partners 1997 (B) L.P. (dissolved)
- 497. Lehman Brothers MBG Partners 1998 (A) L.P.
- 498. Lehman Brothers MBG Partners 1998 (B) L.P.
- 499. Lehman Brothers MBG Partners 1998 (C) L.P.
- 500. Lehman Brothers MBG Partners 1999 (A) L.P.
- 501. Lehman Brothers MBG Partners 1999 (B) L.P.
- 502. Lehman Brothers MBG Partners 1999 (C) L.P.
- 503. Lehman Brothers MBG Partners L.P.
- 504. Lehman Brothers MBG Venture Capital Partners 1997
- 505. Lehman Brothers MBG Venture Capital Partners 1998 (A) L.P.
- 506. Lehman Brothers MBG Venture Capital Partners 1998 (B) L.P.
- 507. Lehman Brothers MBG Venture Capital Partners 1998 (C) L.P.
- 508. Lehman Brothers MBG Venture Capital Partners 1998 (D) L.P.
- 509. Lehman Brothers MLP Associates, L.P.
- 510. Lehman Brothers MLP Partners, L.P.
- 511. Lehman Brothers Offshore Diversified Arbitrage Fund, Ltd.
- 512. Lehman Brothers Offshore Diversified Arbitrage Master Fund Ltd.
- 513. Lehman Brothers Offshore Diversified Private Equity Fund 2004, L.P.
- 514. Lehman Brothers Offshore Investment Partnership L.P.
- 515. Lehman Brothers Offshore Investment Partnership-Japan L.P.
- 516. Lehman Brothers Offshore Long/Short Fund, Ltd.
- 517. Lehman Brothers Offshore Long/Short Master Fund Ltd.
- 518. Lehman Brothers Offshore Partners Ltd.
- 519. Lehman Brothers Offshore Partnership Account 2000/2001, L.P.

Exhibit 1
Identified Parties

- 520. Lehman Brothers Offshore Partnership GP 2000/2001 L.P.
- 521. Lehman Brothers Overseas Inc.
- 522. Lehman Brothers Participation Fund Associates, L.P.
- 523. Lehman Brothers Partnership GP 2000/2001 L.P. (dissolved)
- 524. Lehman Brothers Secondary Fund of Funds Associates L.P.
- 525. Lehman Brothers Secondary Fund of Funds L.P.
- 526. Lehman Brothers Securities Taiwan Limited
- 527. Lehman Brothers South Asia Limited (Inactive)
- 528. Lehman Brothers Special Financing Inc.
- 529. Lehman Brothers Sudamerica S.A.
- 530. Lehman Brothers Uruguay S.A.
- 531. Lehman Brothers VC Partners L.P.
- 532. Lehman Brothers Venture Associates Inc.
- 533. Lehman Brothers Venture Bankers' Partnership L.P.
- 534. Lehman Brothers Venture Capital Partners I, L.P.
- 535. Lehman Brothers Venture GP Partnership L.P.
- 536. Lehman Brothers Venture Partners L.P.
- 537. Lehman CMO Inc.
- 538. Lehman Commercial Paper Inc.
- 539. Lehman Commodities Services, Inc.
- 540. Lehman Finance, S.A.
- 541. Lehman Insurance Company
- 542. Lehman Loan Funding I LLC
- 543. Lehman Mortgage Company of Canada (surrendered)
- 544. Lehman Mortgage Holdings Canada I Inc. (inactive)
- 545. Lehman Mortgage Holdings Canada II Inc. (inactive)
- 546. Lehman Municipal ABS Corp.
- 547. Lehman OPC LLC
- 548. Lehman Pass-Through Securities Inc.
- 549. Lehman Queens Center Inc. (inactive)
- 550. Lehman Queens Limited Inc. (inactive)
- 551. Lehman Realty & Development Corp.
- 552. Lehman Receivables Corp. (dissolved)
- 553. Lehman Risk Management, Inc. (dissolved)
- 554. Lehman Structured Financings, Inc.
- 555. Lehman Structured Securities Corp.
- 556. Lehman Syndicated Loan Inc.
- 557. Lehman VIP Holdings Inc.
- 558. Lehman VIP Investment LDC
- 559. Liberty Corner Inc. (sold)
- 560. Liberty GP II Inc. (sold)
- 561. Libro Companhia Securitizadora de Creditos
- 562. Long Point Funding Pty Ltd.
- 563. LPTG Inc.
- 564. LPTG Intermediate LLC
- 565. LPTG LLC

- 566. Ivanhoe Lan Pty Limited
- 567. LW-LP Inc.
- 568. LW-LP Properties Inc.
- 569. M&L Debt Investments Holdings Pty Limited
- 570. M&L Debt Investments Pty Limited
- 571. Mast Depositor Corp
- 572. MBR/GP Corp.
- 573. Merit, LLC
- 574. Metro Realty Corporation (dissolved)
- 575. Morganberry Corporation
- 576. Newark Properties One Inc.
- 577. Nexity Investment Partnership L.P.
- 578. NL Funding, L.P.
- 579. NL GP Inc.
- 580. Northstar Equipment Leasing Income Inc. (dissolved)
- 581. NPC Inc. (dissolved)
- 582. O.M.B. Limited Partner Ltd.
- 583. OSD Corp.
- 584. PAC Aircraft Management Inc.
- 585. Pentaring, Inc.
- 586. Pindar Pty Ltd.
- 587. QP80 Real Estate Services Inc.
- 588. Quality Pork Partners, Inc.
- 589. Real Estate Investors Inc. (dissolved)
- 590. Real Estate Services I Inc. (dissolved)
- 591. Real Estate Services VII Inc. (dissolved)
- 592. Reliance Energy E&P, LLC
- 593. RIBCO LLC
- 594. RIBCO SPC, Inc.
- 595. Rock Hill Real Estate, Inc.
- 596. Sambar Properties Inc.
- 597. SASCO ARC Corporation
- 598. Scranzay, Inc.
- 599. Select Asset Inc.
- 600. Senior Income Fund Inc. (dissolved)
- 601. Serafino Investments Pty Limited
- 602. Shearson Lehman Brothers Capital Partners II, L.P.
- 603. Shearson Lehman Hutton Capital Partners II
- 604. Skratook LLC
- 605. Small Business Assets I LLC
- 606. Stamford Investment Realty Inc.
- 607. STRATUS I Inc.
- 608. Structure Asset Securities Corporation II
- 609. Structured Asset Securities Corporation
- 610. Structured Options Inc.
- 611. STUIE CORP.

- 612. TAL Europe, LLC
- 613. Tallus
- 614. Townsend Analytics Japan Ltd.
- 615. Townsend Analytics, Ltd.
- 616. TX Tower Inc. (sold)
- 617. West Dover, LLC

14. Former Lehman Brothers Holdings Inc. Entities

- 618. 000 Lehman Brothers
- 619. 314 Commonwealth Ave. Inc.
- 620. Aegis Finance LLC
- 621. Alnwick Investments (UK) Limited
- 622. Alnwick Investments (UK) Ltd. Kingdom
- 623. Appalachian Asset Management Corp.
- 624. ARS Holdings I LLC
- 625. Aurora Loan Services LLC
- 626. Ballybunion Investments No. 2 Ltd.
- 627. Ballybunion Investments No. 3 Ltd.
- 628. Ballybunion Investments No. Ltd.
- 629. Ballybunion Partnership
- 630. Bamburgh Investments (UK) Ltd.
- 631. Banque Lehman Brothers S.A.
- 632. Blixen U.S.A.
- 633. Blue Way Finance Corporation U.A.
- 634. BNC Holdings Inc.
- 635. Brasstown Entrada I SCA
- 636. Brasstown LLC
- 637. Brasstown Mansfield I SCA
- 638. Capital Analytics II, L.P.
- 639. Capstone Mortgage Services Ltd.
- 640. CIMT Limited
- 641. Cohort Investments Limited
- 642. Commonwealth Ave. Inc.
- 643. Dynamo Investments Ltd.
- 644. Eldon Street Holdings Limited
- 645. ELQ Holdings B.V.
- 646. ELQ Hypothek N.V.
- 647. Entrada II Sarl
- 648. Erin Asset
- 649. e-Valuate, L.P.
- 650. Executive Monetary Management, Inc.
- 651. Falcon Holdings I LLC
- 652. Falcon Holdings II Inc.
- 653. Falcon Investor I-X Inc.

- 654. Falcon LB Sarl
- 655. Furno & Del Castano CapitalPartners LLP
- 656. Gainsborough Investments BV
- 657. GKI Korea Development Limited
- 658. Global Korea Investments Ltd.
- 659. Global Thai Property Fund
- 660. Hills Funding One, Ltd.
- 661. Kayenta L.P
- 662. Kenilworth Investments Ltd.
- 663. L.B.C. YK
- 664. L.B.C. YK Hearn Street Holdings Limited
- 665. LB 745 Leaseco I LLC
- 666. LB 745 LLC
- 667. LB Alpha Finance Cayman Limited
- 668. LB Asia Issuance Company Ltd.
- 669. LB Asset Management Ltd.
- 670. LB Australia and Asia Investments Limited
- 671. LB Beta Finance Cayman Limited
- 672. LB Capital Investments Ltd.
- 673. LB Delta (Cayman) No 1 Ltd.
- 674. LB Delta (Cayman) No Ltd.
- 675. LB Delta Funding
- 676. LB Holdings Intermediate 1 Ltd.
- 677. LB Holdings Intermediate 2 LtdLB I Group Inc
- 678. LB Holdings Intermediate Ltd.
- 679. LB India Holdings Cayman I Limited
- 680. LB India Holdings Cayman II Limited
- 681. LB Investments (UK) Limited
- 682. LB Lease & Finance No. Ltd.
- 683. LB Leaseco I
- 684. LB LLC
- 685. LB Lomond Investments Limited
- 686. LB Russia Holdings Inc.
- 687. LB Russia Holdings LLC
- 688. LB SF No. Ltd.
- 689. LB SPV SCA
- 690. LB UK Financing Limited
- 691. LB UK RE Holdings Ltd.
- 692. LB Vin Co Inc.
- 693. LBA Funding (Cayman) Limited
- 694. LBAC Holdings I Inc.
- 695. LBASC LLC
- 696. LBCCA Holdings I Inc.
- 697. LBCCA Holdings I LLC
- 698. LBCCA Holdings II Inc.
- 699. LBCCA Holdings II LLC

- 700. LBHK Funding (Cayman) No. 1 Ltd
- 701. LBHK Funding (Cayman) No. 2 Ltd.
- 702. LBHK Funding (Cayman) No. 4 Ltd
- 703. LBHK Funding (Cayman) No. Ltd.
- 704. LBO Funding (Cayman) Limited
- 705. LBO Investments Limited
- 706. LBQ Funding (UK)
- 707. LBS Holdings SARL
- 708. LCPI Properties Inc.
- 709. Lehman (Cayman Islands) Ltd.
- 710. Lehman Aircraft Securitization Holdings Inc.
- 711. Lehman ALI Inc.
- 712. Lehman Brothers (PTG) Limited
- 713. Lehman Brothers AIM Holding III LLC
- 714. Lehman Brothers Asia Capital Company
- 715. Lehman Brothers Asia Capital Company Kong
- 716. Lehman Brothers Asia Holdings Limited
- 717. Lehman Brothers Asia Limited
- 718. Lehman Brothers Asia Pacific (Singapore) Pte. Ltd.
- 719. Lehman Brothers Asset Management (Europe) Ltd.
- 720. Lehman Brothers Asset Management France
- 721. Lehman Brothers Asset Management Inc.
- 722. Lehman Brothers Asset Management, LLC
- 723. Lehman Brothers Australia Granica Pty Limited
- 724. Lehman Brothers Australia Holdings Pty Limited.
- 725. Lehman Brothers Australia Limited
- 726. Lehman Brothers Bancorp Inc
- 727. Lehman Brothers Bancorp UK Holdings Limited
- 728. Lehman Brothers Bank, FSB
- 729. Lehman Brothers Bankhaus Aktiengesellschaft
- 730. Lehman Brothers Canada Inc.
- 731. Lehman Brothers Capital GmbH, Co.
- 732. Lehman Brothers Capital Private Limited
- 733. Lehman Brothers Co-Investment Associates LLC
- 734. Lehman Brothers Commercial Bank
- 735. Lehman Brothers Commercial Corporation
- 736. Lehman Brothers Commercial Corporation Asia Limited
- 737. Lehman Brothers Commercial Mortgage K.K.
- 738. Lehman Brothers Commodity Services Inc.
- 739. Lehman Brothers do Brasil Ltda
- 740. Lehman Brothers Equity Finance (Cayman) Limited
- 741. Lehman Brothers Europe Limited
- 742. Lehman Brothers Finance S.A.
- 743. Lehman Brothers Fixed Income Securities Private Limited
- 744. Lehman Brothers Futures Asia Limited
- 745. Lehman Brothers Futures Asset Management Corp.

- 746. Lehman Brothers Global Investments LLC
- 747. Lehman Brothers Holdings Capital Trust IV
- 748. Lehman Brothers Holdings Japan Inc.
- 749. Lehman Brothers Holdings Plc.
- 750. Lehman Brothers Holdings Scottish LP
- 751. Lehman Brothers Hy Opportunities Inc.
- 752. Lehman Brothers Hy Opportunities Korea Inc.
- 753. Lehman Brothers Inc.
- 754. Lehman Brothers Insurance Agency L.L.O
- 755. Lehman Brothers International (Europe)
- 756. Lehman Brothers Investment Korea Inc.
- 757. Lehman Brothers Investments PTE Ltd.
- 758. Lehman Brothers Japan Inc.
- 759. Lehman Brothers Limited
- 760. Lehman Brothers Luxembourg Investments Sari
- 761. Lehman Brothers Management LLC
- 762. Lehman Brothers Offshore Real Estate Associates, Ltd
- 763. Lehman Brothers OTC Derivatives Inc.
- 764. Lehman Brothers P.A. LLC
- 765. Lehman Brothers Pacific Holdings Pte. Ltd.
- 766. Lehman Brothers Private Equity Advisers
- 767. Lehman Brothers Private Equity Advisers LLC
- 768. Lehman Brothers Private Fund Advisers L.P.
- 769. Lehman Brothers Private Fund Advisers LPD
- 770. Lehman Brothers Private Fund Management L.P.
- 771. Lehman Brothers Private Funds Investment Company GP, LLC
- 772. Lehman Brothers Private Funds Investment Company LP, LLC
- 773. Lehman Brothers Securities Asia Limited
- 774. Lehman Brothers Securities N.V.
- 775. Lehman Brothers Securities Private Limited
- 776. Lehman Brothers Services India Private Limited
- 777. Lehman Brothers Singapore PTE Ltd.
- 778. Lehman Brothers South East Asia Investments PTE Limited
- 779. Lehman Brothers Spain Holdings Limited
- 780. Lehman Brothers Special Financing Inc.
- 781. Lehman Brothers Treasury Co. B.V.
- 782. Lehman Brothers Trust Company of Delaware
- 783. Lehman Brothers Trust Company, National Association
- 784. Lehman Brothers U.K. Holdings (Delaware) Inc.
- 785. Lehman Brothers U.K. Holdings Ltd.
- 786. Lehman Brothers UK Investments Limited
- 787. Lehman Brothers Verwaltungs-und Beteiligungsgesellschaft mbH
- 788. Lehman Capital Investments Ltd.
- 789. Lehman Commercial Mortgage Conduit Ltd.
- 790. Lehman Crossroads Corporate Investors II, L.P.
- 791. Lehman Crossroads Corporate Investors, L.P.

Exhibit 1
Identified Parties

- 792. Lehman Crossroads Investment Advisers, L.P.
- 793. Lehman Crossroads Investment Company, L.P.
- 794. Lehman Re Ltd.
- 795. Lehman Risk Advisors Inc.
- 796. Lehman Risk Services (Bermuda) Ltd.
- 797. Lehman Structured Assets Inc.
- 798. Lehman Syndicated Loan Funding Inc.
- 799. LIBRO Holdings I Inc.
- 800. Lincoln Capital Fixed Income Management Company, LLC
- 801. Longmeade Limited
- 802. Louise Y.K.
- 803. LUBS Inc.
- 804. Lunar Constellation Limited Partnership
- 805. MABLE Commercial Funding Limited
- 806. Maewha K-STARs Ltd.
- 807. MBAM Investor Limited
- 808. MICT Limited
- 809. MMP Funding Corp.
- 810. Nai Harn Hotel 1 Company Limited
- 811. Nale Trust
- 812. Neuberger & Berman Agency, Inc.
- 813. Neuberger Berman Asset Management, LLC
- 814. Neuberger Berman Inc.
- 815. Neuberger Berman Investment Services, LLC
- 816. Neuberger Berman Management Inc.
- 817. Neuberger Berman Pty Ltd.
- 818. Neuberger Berman, LLC
- 819. New Century Finance Co., Ltd.
- 820. OCI Holdings Limited
- 821. Opal Finance Holdings Ireland Limited
- 822. Pentaring Inc.
- 823. Pentaring Inc. Long Point Funding Pty Ltd
- 824. Phuket Hotel 1 Holdings Company Limited.
- 825. Pike International Y.K.
- 826. Pindar Pty Ltd.
- 827. Portsmouth Investment Company Pty Ltd.
- 828. Preferred Group Limited
- 829. Preferred Holdings Limited
- 830. Preferred Mortgages Limited
- 831. Principal Transactions Inc.
- 832. Property Asset Management Inc.
- 833. Real Estate Private Equity Inc.
- 834. REPE LBREP II LLC
- 835. REPE LBREP III LLC
- 836. Resetfan Limited
- 837. Resetfan Limited Capstone Mortgage Services Ltd.

- 838. Revival Holdings Limited
- 839. Sage Partners, LLC
- 840. SAIL Investor Pte Ltd.
- 841. Security Assurance Advisers, L.P.
- 842. SkyPower Corporation
- 843. SOGKI Development Inc.
- 844. Southern Pacific Funding
- 845. Southern Pacific Funding 5 Ltd.
- 846. Southern Pacific Mortgage Limited
- 847. SPML Mortgage Funding Limited
- 848. Stockholm Investments Limited
- 849. Storm Funding Ltd.
- 850. Storm Funding Ltd. Lehman (Cayman Islands) Ltd.
- 851. Sunrise Finance Co., Ltd.
- 852. Thayer Group Limited
- 853. Thayer Properties (Jersey) Ltd.
- 854. Thayer Properties Limited
- 855. The Main Office Management Company, LP
- 856. TMIC Limited
- 857. Wharf Reinsurance Inc.
- 858. Woori-LB Fifth Asset Securitization Specialty Co., Ltd.
- 859. Woori-LB First Asset Securitization Specialty Co., Ltd.
- 860. Woori-LB Fourth Asset Securitization Specialty Co., Ltd.
- 861. Woori-LB Sixth Asset Securitization Specialty Co., Ltd.
- 862. Y.K Tower Funding
- 863. Y.K. Park Funding

15. Potential Parties in Interest

- 864. 1301 Properties Owner, LP
- 865. 250 East Borrower LLC
- 866. 4Kids Entertainment, Inc.
- 867. 50 Broadway Realty Corp. LLC
- 868. AB Bankas
- 869. Abm Industries, Inc.
- 870. Accenture LLP
- 871. Account Temps
- 872. ADV Portfolio Tech
- 873. AIG Global Investment Corporation
- 874. Alameda County (CA) Employees' Retirement Association
- 875. Aliant Bank
- 876. Allianz Global Investors AG
- 877. Altova, Inc.
- 878. Amber Capital Investment Management
- 879. Ameren et., al.

- 880. America's Servicing Company
- 881. Anthony Victor Lomas
- 882. Arab Bank
- 883. Arapahoe County Attorney's Office
- 884. Arapahoe County Treasurer
- 885. Assicurazioni
- 886. AT&T
- 887. Automated Securities Clearance LLC
- 888. Automobile Club Insurance Association
- 889. Avaya Inc.
- 890. Avista Corp.
- 891. Banca Sai
- 892. Banesco Holding C.A.
- 893. Bank of America Mellon
- 894. Bank of China
- 895. Bank of Montreal
- 896. Bank of New York Mellon
- 897. Bank of Taiwan
- 898. Bank Pekao
- 899. Bankruptcy Creditors' Service, Inc.
- 900. Bats Holdings, Inc.
- 901. Bay Harbour Management LC
- 902. Bay Harbour Master Ltd.
- 903. Bel Air Investment Advisors LLC
- 904. Best Karpet
- 905. BHCO Master Ltd.
- 906. BIM
- 907. Binding Company, Inc.
- 908. Bondwave LLC
- 909. BP Canada
- 910. BP Energy
- 911. BP North America
- 912. Burleson, ISD
- 913. Business Objects Americas
- 914. Caisse De Depot et Placement du Quebec
- 915. Caixa Geral De Depositos, S.A.
- 916. California Ind. Systems Operator Corp.
- 917. California Public Employees Retirement System
- 918. Canadian Imperial Bank
- 919. Cap Gemini Financial Services USA, Inc
- 920. Carrollton-Farmers Branch Independent School District
- 921. Cascade Investment LLC
- 922. Cattolica Assicurazioni S.p.A
- 923. CB Richard Ellis, Inc.
- 924. CD Representative
- 925. CFIP Fund

- 926. Chevron Natural Gas
- 927. Chicago Board Options Exchange, Incorporated
- 928. CIBC World Market.
- 929. CIBC World Markets Inc.
- 930. Cisco Systems Capital Corporation / Cisco Systems, Inc. / Cisco
- 931. Citibank, NA
- 932. Citigroup, Inc.
- 933. City of Edinburgh Council as Administrating Authority of the Lothian Pension Fund
- 934. City Of Farmers Branch
- 935. CNX Gas Co.
- 936. Cognizant Technology Solutions US Corporation
- 937. Collins Building Services, Inc.
- 938. Commerzbank A.G.
- 939. Commerzbank A.G. (New York and Grand Cayman Branches)
- 940. Community Trust Bancorp Inc.
- 941. Compagnie Financiere Trdaiton SA
- 942. Constellation PL
- 943. Contrarian Capital Management, LLC
- 944. CorrectNet, Inc.
- 945. Costello Maione Schuch Inc.
- 946. Counsel To Australia And New Zealand Banking
- 947. County of Monterey (CA)
- 948. County of San Mateo (CA)
- 949. Credit Suisse
- 950. Crossmark Investment Advisers, LP
- 951. Crossroads Investment Advisors
- 952. Curd Fixed Fund
- 953. Currenex
- 954. Customer Asset Protection
- 955. D.E. Shaw Composite Portfolios, LLC
- 956. D.E. Shaw Oculus Portfolios, LLC
- 957. Dallas County
- 958. Dan Yoram Schwarzmman
- 959. DCI Umbrella Fund PLC
- 960. DE Shaw
- 961. Delaware Management Holdings, Inc.
- 962. Demann
- 963. DG3 Holdings LLC
- 964. Direct Energy Business LLC
- 965. Direct Energy LLC
- 966. Diversified Credit Investments LLC as agent for the Government of Singapore Investment Corporation PTE, LTD.
- 967. Division Water
- 968. Dresdner Bank A.G.
- 969. Dresdner Kleinwort Group Holdings LLC

- 970. Duke Corporate Education
- 971. Duke Energy Ohio, Inc.
- 972. Dun & Bradstreet
- 973. East 46th Borrower LLC
- 974. Eaton Corporation
- 975. EHMD, LLC
- 976. Elliott Associates, L.P.
- 977. Elliott International L.P.
- 978. EMC Corporation
- 979. EnergyCo Marketing and Trading
- 980. Essex Equity Holdings USA, LLC
- 981. European Bank For Reconstruction
- 982. Executive Fliteways, Inc.
- 983. Exegy Incorporated
- 984. EZE Castle
- 985. Factiva, Inc.
- 986. Fannie Mae
- 987. Federal Express Corporation
- 988. Federal Home Loan
- 989. Federal Home Loan Bank of Atlanta
- 990. Federal Home Loan Bank Of Pittsburgh
- 991. Federal Home Loan Mortgage Corp
- 992. Federal Reserve Bank of New York
- 993. Fir Tree Capital Opportunity Master Fund, L.P.
- 994. Fir Tree Value Master Fund, L.P.
- 995. First Choice Power, LP
- 996. First Trust Advisors L.P.
- 997. First Trust Portfolios L.P.
- 998. Fondiaria
- 999. Fondo Latinoamericano De Reservas
- 1000. Fred Hutchinson Cancer Research Center
- 1001. Frictionless Commerce, Inc.
- 1002. Friedman, Billings, Ramsey & Group, Inc.
- 1003. FX Alliance, LLC
- 1004. Fxcm Holdings LLC
- 1005. Galleon Buccaneer's Offshore Ltd
- 1006. Gartner UK Limited
- 1007. Gartner, Inc.
- 1008. GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial Services
- 1009. General Electric Capital Corp
- 1010. Gensler Architecture, Design And Planning LLC
- 1011. GL Trade
- 1012. Glg Partners LP
- 1013. Global Thematic
- 1014. GM Canada Foreign Trust

- 1015. GMAC LLC
- 1016. GMAC Residential Capital
- 1017. GMAC-IM
- 1018. GMAM Investment Funds Trust
- 1019. Godiva Chocolatier, Inc.
- 1020. Government of Guam Retirement Fund
- 1021. Green Tree Servicing Inc.
- 1022. Green Tree Servicing LLC
- 1023. Greenbriar Minerals, LLC
- 1024. Greg Georgas & Mark Grock/ Greg Georgas et, al.
- 1025. Hale Avenue Borrower LLC
- 1026. Hanover Moving & Storage Co. Inc
- 1027. Harbert
- 1028. Harbinger Capital Partners
- 1029. Harbinger Capital Partners Special Situations Fund LP
- 1030. Harris County
- 1031. Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois
- 1032. Henegan Construction Co., Inc.
- 1033. Hilliard Farber & Co., Inc
- 1034. Hughes Hubbard
- 1035. Hypo Investment Bank Ag
- 1036. IBM
- 1037. IGI Resources
- 1038. IGS
- 1039. Illuminating
- 1040. Independence Holding Co.
- 1041. INF SRVS
- 1042. Informal Group Of Taiwan Financial Institutions
- 1043. ING Bank, FSB
- 1044. ING Real Estate Finance
- 1045. Institutional Benchmarks
- 1046. Intechra LLC
- 1047. Interactive Data Corp.
- 1048. Intercall Inc.
- 1049. Interface Cable Assemblies and Services Corp. a/k/a ICAS
- 1050. IntraLinks, Inc.
- 1051. Investcorp, Et. Al.
- 1052. Iris Software, Inc.
- 1053. Iron Mountain Information Management
- 1054. J.P. Morgan Chase Bank, N.A.
- 1055. James W. Giddens
- 1056. Jarden Corporation
- 1057. JFK International Air Terminal LLC
- 1058. Johnson County Arlington ISD
- 1059. Kapalua Bay, LLC
- 1060. Keane, Inc.

- 1061. Korea Investment & Securities Co., LTD
- 1062. Kraft Foods Inc.
- 1063. Landamerica Financial Group, Inc.
- 1064. LB Co-Investment Partners Cayman AIV I LP
- 1065. LB Merchant Banking Partners III Cayman AIV LP
- 1066. LB Offshore GP Holdings (PE) Ltd
- 1067. LB Offshore Investment Partners II LP
- 1068. LB Secondary OPP Offshore Fund II LP
- 1069. LB Secondary OPP Offshore Fund LP
- 1070. LB VC Partners LP (VC Fund II)
- 1071. LBAYK
- 1072. LBREP Lakeside SC Master I, LLC
- 1073. LBREP/L-SUNCAL MASTER I LLC.
- 1074. Lehman Brothers Private Equity Funds
- 1075. Lewtan Technologies, Inc.
- 1076. LiquidPoint
- 1077. Los Angeles City Employees' Retirement System
- 1078. Lyon Capital Ventures
- 1079. M&B Maher
- 1080. M. Arthur Gensler Jr and Assoc, Inc.
- 1081. M. Brian Maher & Basil Maher
- 1082. Mack-Cali Realty LP
- 1083. Main Street Natural Gas, Inc.
- 1084. Mansfield ISD
- 1085. Marble Care
- 1086. Margolis Edelstein
- 1087. Marshall & Ilsley Trust C
- 1088. Marshall Funds, Inc.
- 1089. McLennan County
- 1090. Members of Certified Class in Austin, ET AL V. Chisick, ET AL., Case SA CV
01-1971 DOC
- 1091. Meridian Comp Of New York, Inc. D/B/A CHD Meridian Healthcare
- 1092. Michael John Andrew Jervis
- 1093. Microsoft Corporation
- 1094. Microsoft Licensing
- 1095. Midwest Realty Advisors, LLC
- 1096. Milano
- 1097. Minardi Capital Corp
- 1098. Missouri Department Of Revenue, Bankruptcy Unit
- 1099. Misys IQ LLC
- 1100. Mitsubishi UGJ SEC CO.
- 1101. Mizuho Corporate Bank
- 1102. Mizuho Corporate Bank LTD
- 1103. Monument Realty LLC
- 1104. Moody's Investors Service
- 1105. Morgan Stanley & Co.

- 1106. Motors Insurance Corp.
- 1107. MSS Distressed & Opportunities 2
- 1108. MSTD, Inc.
- 1109. National Australia Bank Limited
- 1110. National Bank of Canada
- 1111. National Cinemedia, Inc.
- 1112. NetApp, Inc.
- 1113. Newedge USA, LLC
- 1114. Newport Global Advisors LP
- 1115. Nomura Holding America Inc.
- 1116. Nomura Holdings Inc.
- 1117. Normandy Hill Capital, L.P.
- 1118. NorthEast
- 1119. Northern Ireland Governmental Officers Superannuation Committee
- 1120. Northgate Minerals Corporation
- 1121. Northrup Grumman
- 1122. Novara
- 1123. NPD Group Inc.
- 1124. NY State Department Of Taxation and Finance
- 1125. NYSE Euronext, Inc.
- 1126. Occidental Energy Marketing, Inc.
- 1127. Och-Ziff
- 1128. Office of the U.S. Trustee
- 1129. Office of the United States Attorney
- 1130. Office of Thrift Supervision
- 1131. Office of Thrift Supervision, Northeast Region
- 1132. Open Solutions Inc.
- 1133. Operating Engineers Local 3 Trust Fund
- 1134. Oracle Credit Corporation
- 1135. Oversea-Chinese Banking Corp. Ltd.
- 1136. Pacific Coast Cap. Partners, LLC
- 1137. Pacific Gas & Electric Company Bank of America N.A.
- 1138. Panton Fund
- 1139. Parsec Corp.
- 1140. Parsec Trading Corp.
- 1141. Payreel, Inc.
- 1142. Pension Benefit Guaranty Corporation
- 1143. PJM Interconnection, L.L.C.
- 1144. Plumbers and Pipefitters National Pension Fund
- 1145. Popolare
- 1146. Powerex Corp.
- 1147. Providence Equity Partners
- 1148. PT Bank Negara Indonesia
- 1149. Public Service of North Carolina
- 1150. Pursuit Capital Partners Master
- 1151. Pursuit Capital Partners Master (Cayman) Ltd.

- 1152. Pursuit Opportunity Fund I Master Ltd.
- 1153. Pursuit Partners
- 1154. R3
- 1155. Reliance Globalcom Services, Inc.
- 1156. Reliant Energy Power Supply, LLC
- 1157. Reliant Energy Services, Inc.
- 1158. Rentokil
- 1159. Republic Waste
- 1160. Residential Funding Company LLC
- 1161. River Capital Advisors Inc.
- 1162. RMC
- 1163. Rockefeller Center Management Corporation
- 1164. Rockefeller Center North, Inc.
- 1165. Rockefeller Group Development Corporation
- 1166. Rock-Forty Ninth LLC, Rockefeller Center et, al.
- 1167. Royal Bank of America
- 1168. Royal Bank of Scotland
- 1169. Russell Investment Group, Inc.
- 1170. Shareholders of Novastar Financial, Inc.
- 1171. SMBC Capital Markets
- 1172. Societe Generale
- 1173. Somerset Properties SPE, LLC
- 1174. SP4 190 S. Lasalle, L.P.
- 1175. Sprint Nextel Corp
- 1176. State Street Bank
- 1177. Statler Arms Garage LLC
- 1178. Steingass
- 1179. Steven Anthony Pearson
- 1180. Structure Consulting Group, LLC
- 1181. Structure Tone Inc.
- 1182. SuccessFactors, Inc.
- 1183. Sumitomo Mitsui Banking Corp.
- 1184. Sumitomo Mitsui Brussels Branch
- 1185. Sumitomo Trust & Banking Co., LTD
- 1186. Summit Systems, Inc.
- 1187. Sun Guard, ET AL.
- 1188. Sun Microsystems, Inc.
- 1189. Sun Trust Banks, Inc.
- 1190. SunGard
- 1191. Svenska Handelsbanken AB
- 1192. Tangoe, Inc.
- 1193. Tarrant County
- 1194. Tata American International
- 1195. TD Security
- 1196. Telecom Italia Capital S.A.
- 1197. The Central Puget Sound Regional Transit Authority

- 1198. The Chuo Mitsui Trust And Banking Co., Ltd
- 1199. The City of Long Beach
- 1200. The Informal Noteholder Group
- 1201. The Joint Administrators of the Lehman European Group Administration Companies
- 1202. The Juilliard School
- 1203. The Liverpool Limited Partnership
- 1204. The TAARP Group, LLP
- 1205. The Vanguard Group, Inc.
- 1206. The Walt Disney Company / Disney
- 1207. Thomas P. Dinapoli, as Sole Trustee of The NY State Common Retirement Fund
- 1208. Thomson Reuters Plc & Thomson Reuters Corp.
- 1209. ThruPoint, Inc.
- 1210. Tiger Asia Fund, L.P.
- 1211. Tiger Asia Overseas Fund, Ltd.
- 1212. Time Warner
- 1213. Tishman Speyer Properties, L.P.
- 1214. Toronto-Dominion Bank
- 1215. Tradeweb Markets LLC
- 1216. Trading Technologies International
- 1217. Training the Street, Inc.
- 1218. TransCanada Pipelines Limited
- 1219. Travelers National Accounts
- 1220. Trophy Hunter Investments Ltd.
- 1221. True Friend 4th Securitization Specialty Co.
- 1222. Turnberry Fund
- 1223. Tuxedo Reserve Owner LLC
- 1224. Tuxedo TPA Owner LLC
- 1225. TW Telecom Inc.
- 1226. UBS Financial Services
- 1227. UBS Financial Services of Puerto Rico
- 1228. UBS International Inc.
- 1229. Union Bank Of California, N.A.
- 1230. United Bank Of California, N.A.
- 1231. United Parcel Service, Inc. / UPS
- 1232. US Bank, National Association
- 1233. Verizon Communications Inc.
- 1234. Vignette Europe Limited
- 1235. VITA
- 1236. Vollers Excavating & Constrution, Inc
- 1237. Wall St Concepts
- 1238. Washington Mutual Bank
- 1239. Washington Mutual, Inc.
- 1240. WCCV
- 1241. Wells Fargo & Co.
- 1242. Wells Fargo Bank, N.A.

- 1243. Wilmington Trust Company
- 1244. Wilmington Trust FSB
- 1245. WSG Development Co.
- 1246. Yildiz Holdings, Inc.
- 1247. Deutsche Bank Securities Inc.
- 1248. Brookfield Properties One WFC Co. LLC
- 1249. Barclays Capital, Inc.
- 1250. 8 Sound Shore Associates LLC
- 1251. Marshall & Ilsley Trust Company, N.A.
- 1252. The Bank of Tokyo-Mitsubishi UFJ, Ltd.
- 1253. Shinsei Bank Limited
- 1254. Dnb Nor Bank Asa
- 1255. A-V Services, Inc.
- 1256. Computer Financial Consultants Inc.
- 1257. AEW Capital Management, LP
- 1258. Broadridge Processing Solutions, Inc.
- 1259. Bank of America N.A.
- 1260. PNMR Services Co.
- 1261. EnergyCo, LLC
- 1262. Systema
- 1263. Swedbank
- 1264. UBS Securities LLC
- 1265. Lloyds Bank
- 1266. Dell Marketing L.P.
- 1267. Access Data
- 1268. Meridian Company of New York
- 1269. First Commercial Bank Co., Ltd. New York Agency

16. Affiliations of Outside Directors

- 1270. Advisory Committee to the Investment Committee of the International Monetary Fund Staff Retirement Plan
- 1271. America's Development Foundation.
- 1272. Atlantic Council
- 1273. Bain & Company, Inc.
- 1274. Board of Directors of The Posse Foundation, Inc.
- 1275. Board of Governors of Tel Aviv University treasurer (and former trustee) of The Economic Club of New York
- 1276. Board of Overseers of the Stern School of Business of New York University
- 1277. Board of Trustees of New York University
- 1278. Board of Trustees of the Animal Medical Center
- 1279. Board of Trustees of the Institute of International Education
- 1280. Carnegie Institution of Washington
- 1281. Collexis Holdings, Inc.
- 1282. Council for Excellence in Government

- 1283. David Rockefeller Center for Latin American Studies at Harvard University
- 1284. Ferrari SpA
- 1285. Folger Library
- 1286. Harvard Law School
- 1287. Henry Kaufman & Company
- 1288. Huntsman Corporation
- 1289. International Advisory Committee of the Federal Reserve Bank of New York
- 1290. Lehman Brothers Bank, FSB
- 1291. LPGA
- 1292. MGM Mirage
- 1293. Naval Academy Foundation
- 1294. Office Depot, Inc.
- 1295. Pew Partnership for Civic Change
- 1296. President's Council on International Activities — Yale University
- 1297. Reform
- 1298. Sony Corporation
- 1299. Stewart & Stevenson LLC
- 1300. The Broadway League
- 1301. The Ryland Group, Inc.
- 1302. The St. Joe Company
- 1303. Vail Resorts, Inc.
- 1304. Vanderbilt University
- 1305. W.R. Grace & Co
- 1306. Weight Watchers International, Inc.

17. Professionals Employed by the Company

- 1307. Akerman Senterfitt
- 1308. Allen & Overy LLP
- 1309. Alvarez & Marsal
- 1310. Andrew & Kurth LLP
- 1311. Baker & McKenzie LLP
- 1312. Ballard Spahr Anders & Ingersoll, LLP
- 1313. Benesch, Fiedlander, Coplan & Arnoff LLP
- 1314. Blake Cassels & Graydon LLP
- 1315. Bloom Murr & Accomazzo, P.C.
- 1316. Brand Law Group, PC
- 1317. Burns, White & Hickton
- 1318. Cadwalader, Wickersham & Taft LLP
- 1319. Carrington, Coleman, Sloman & Blumenthal, L.L.P.
- 1320. Cederquist
- 1321. Click & Null, P.C.
- 1322. Conway and Mrowiec
- 1323. Cox Castle Nicholson
- 1324. Davies Ward Phillips & Vineberg

- 1325. Dechert LLP
- 1326. DLA Piper
- 1327. Dorsey & Whitney LLP
- 1328. Einstein Malanchuk LLP
- 1329. Ernst & Young
- 1330. Foster, Graham, Milstein & Calisher, LLP
- 1331. Freshfields Bruckhaus Deringer
- 1332. Gianni, Origoni Grippo & Partners
- 1333. Gibson, Dunn & Crutcher LLP
- 1334. Hahn Loeser & Parks LLP
- 1335. HBN Law
- 1336. Heller Ehrman LLP
- 1337. Herbert Smith Ltd.
- 1338. Herrick & Feinstein MMOR Consulting
- 1339. Hogan & Hartson
- 1340. Houses & Allison, APC
- 1341. Hunton & Williams LLP
- 1342. Jeffer, Mangels, Butler & Marrnaro
- 1343. Jones Day
- 1344. Kepley Brouscious & Biggs
- 1345. Kleyr Grasso Associes
- 1346. Kramer Levin Naftalis & Frankel LLP
- 1347. Krieg Devault LLP
- 1348. L.B. Smithplein 3
- 1349. Latham & Watkins, LLP
- 1350. Lazard
- 1351. Lewis and Roca LLP
- 1352. LS Horizon Ltd.
- 1353. McKee Nelson
- 1354. McKenna Long & Aldridge LLP
- 1355. Menter, Rudin & Trivelpiece, P.C.
- 1356. Mercer Marsh & McLennan Companies
- 1357. Miller Canfield Paddock Stone
- 1358. Mitsui Company
- 1359. MM Arizona Holdings LLC
- 1360. Morrison & Foerster LLP
- 1361. NBP Clems
- 1362. Oh-Ebashi LPC & Partners
- 1363. Paul, Hastings, Janofsky & Walker LLP
- 1364. Paul, Weiss, Rifkind, Wharton & Garrison LLP
- 1365. Pite Duncan
- 1366. PricewaterhouseCoopers
- 1367. Prickett Jones & Elliott, P.A.
- 1368. Reilly Pozner & Connelly LLP
- 1369. Schulte, Roth, & Zabel LLP
- 1370. Sidley Austin LLP

- 1371. Sills Cummis & Gross P.C.
- 1372. Sills Cummis Epstein & Gross P.C.
- 1373. Simpson Thacher & Bartlett LLP
- 1374. Skadden, Arps, Slate, Meagher & Flom LLP
- 1375. Snell & Wilmer
- 1376. Sonnenschein Nath & Rosenthal
- 1377. Squire, Sanders & Dempsey L.L.P.,
- 1378. Stroock, Stroock & Lavan
- 1379. Thacher Proffitt & Wood LLP
- 1380. Tompkins, McGuire, Wachenfeld & Barsy LLP
- 1381. Trenam, Kemker, Scharf, Barkin, Frye, O'Neill & Mullis
- 1382. Weil Gotshal & Mages LLP
- 1383. White & Case
- 1384. Willkie Farr & Gallagher LLP
- 1385. Windels Marx Lane & Mittendorf, LLP
- 1386. Woodbury & Santiago, P.A.

18. Litigation Claimants

- 1387. Alaska Electrical Pension Fund
- 1388. Alex E. Rinehart
- 1389. Annuity Fund
- 1390. Annuity Fund et al. v. Lehman Brothers Holdings, Inc., et al.
- 1391. Avenius, et, al. v. Banc of America Securities LLC, et., al.
- 1392. Bader and Yakaitis P.S.P. and Trust, et, al. v. Michael L. Ainslie, et. al.
- 1393. BHL Capital Partners L.P.
- 1394. Breakaway Solutions Inc.
- 1395. City of Cleveland, Ohio
- 1396. David Trent
- 1397. Electronic Trading Group, LLC
- 1398. Elizabeth Foster
- 1399. First Alliance Mortgage Company Class Action
- 1400. Fogarazzo, et al. v. Lehman Brothers Inc., et al. Claude A. Reese
- 1401. Fogel Capital Management, Inc.
- 1402. Forza Capital Management, L.L.C.
- 1403. Hugh D. Barton
- 1404. In re Issuer Plaintiff Initial Public Offering Fee Antitrust Litigation (consolidated class action)
- 1405. In re Lehman Brothers Holdings, Inc., Derivative Litigation (Garber, Staehr, Locals 302 & 612 of the International Union of Operating Engineers-Employers Construction Industry Retirement Trust, and Saginaw Police & Fire Pension Board, plaintiffs)
- 1406. In re Mirant Corporation Securities Litigation (class action)
- 1407. In re Public Offering Antitrust Litigation (consolidated class action)
- 1408. In re Short Sale Antitrust Litigation.

- 1409. IPO Class Actions
- 1410. J. Bader
- 1411. Keith Carpenter
- 1412. Keith Cheng
- 1413. Locals 302 & 612 of the International Union of Operating Engineers-Employers
- 1414. Mark Montag
- 1415. Mary Helbeyn
- 1416. Oliver Cheng
- 1417. Operative Plasterers and Cement Masons International Association Local 262
Annuity Fund
- 1418. Overstock.com, Inc., et., al. v. Morgan Stanley & Co., Inc., et, al.
- 1419. Research Analyst Independence Litigations
- 1420. Sentinel Management Group, Inc.
- 1421. The Adelpia Recovery Trust
- 1422. Wright et al. v. Lehman Brothers Holdings Inc. et, al. (A. Vernon Wright and
Dynoil Refining LLC, plaintiffs)

19. 100 Largest Holders of Trade Debt (List Filed By Milbank)

- 1423. 1221 Avenue of the Americas
- 1424. 125 Broad Street
- 1425. 1301 Properties Owner L.P.
- 1426. 1301 Properties Owner L.P.
- 1427. 2027 Collections Center Drive
- 1428. 425 Lexington Ave.
- 1429. 515 South Flower Street
- 1430. 55 Broadway
- 1431. 767 Fifth Ave
- 1432. 77 West Wacker
- 1433. Allen & Overy
- 1434. Anjarlekar & Associates
- 1435. ANZ Banking Group Limited
- 1436. Ashurst Morris Crisp
- 1437. Australia and New Zealand Banking Group Limited
- 1438. Bancotec Ltd.
- 1439. Bank of America Plaza STE 3500 1041. Bank of Taiwan, New York Agency
- 1440. Bank One Plaza
- 1441. Bats Trading, Inc.
- 1442. Bloomberg Finance L.P.
- 1443. Bloomberg L.P.
- 1444. Broadridge Securities Processing
- 1445. BT Americas, Inc.
- 1446. Caldwellalader, Wickersham, and Taft
- 1447. Canary Warf Management Limited
- 1448. CB Richard Ellis Client Account RE Gloa

- 1449. CDW Direct LLC
- 1450. Centrale Attivita Finanziarie SPA
- 1451. Clifford Chance
- 1452. Compucenter (UK) Ltd.
- 1453. Cushman and Wakefield, Inc.
- 1454. Davis Polk and Wardwell
- 1455. Dell Marketing L.P.
- 1456. Department 0723
- 1457. Dept. 7247-6838
- 1458. Deutsche Borsche AG
- 1459. Dimension Data
- 1460. DnB NOR Bank ASA
- 1461. Drowst Trading, LLC
- 1462. Elyo Services Limited
- 1463. Ernst & Young
- 1464. Ernst and Young Private Limited
- 1465. Fidessa Plc.
- 1466. File No. 72497
- 1467. First Commercial Bank Co., Ltd, New York Agency
- 1468. FT Interactive Data
- 1469. Hatfield Philips International Limited
- 1470. Haworth Singapore PTE Ltd.
- 1471. Henegan Construction Co., Inc.
- 1472. Hewlett Packard AP (Hong Kong) Limited
- 1473. HSBC Bank
- 1474. IBM Corporation
- 1475. ICAP Securities Limited 1078. Information Builders Inc. Intuition Publishing
- 1476. IPC Information Systems Inc.
- 1477. JQ Network PTD Limited 1082. Kim & Chang
- 1478. Kingston Communications PLC
- 1479. Lancaster Office Cleaning Co.
- 1480. Linklaters
- 1481. Linklaters, S.L.
- 1482. London & European Title Insurance Services Ltd.
- 1483. London Borough of Tower Hamlets Rates
- 1484. London Eastern Railway Limited
- 1485. Mace Limited
- 1486. McKee Nelson LLP
- 1487. Meridian IT, Inc.
- 1488. Microsoft Licensing, GP
- 1489. Millennium Developers PVT Ltd.
- 1490. Morse Group Limited
- 1491. Morse Service Holdings Limited
- 1492. National Bank of Australia
- 1493. National Commerce bank
- 1494. Net One Systems

- 1495. Network Appliance
- 1496. NYSE Market, Inc.
- 1497. Origin HR Consulting Limited
- 1498. P.O. Box 60000
- 1499. Paul Weiss
- 1500. Pricoa Relocation UK Limited
- 1501. Reuters America Inc.
- 1502. Reuters Ltd.
- 1503. Standard & Poors
- 1504. Standard and Poors Corp.
- 1505. Standard Chartered Bank
- 1506. Sungard Securities Finance Inc.
- 1507. Sungard Securities Finance Ltd.
- 1508. Swapswire Limited
- 1509. Taipei Fubon Bank, New York Agency
- 1510. Tata Consultancy Services
- 1511. The British Land Company PLC
- 1512. Thompson Financial
- 1513. TIBCO Software, Inc.
- 1514. Vertex Mortgage Services
- 1515. Virtx
- 1516. WIPRO Infotech Enterprise Solutions 1122. YXIME
- 1517. ZKB (Zurcher Kantonalbank)

20. 100 Largest Holders of Trade Debt (List Filed by Quinn Emanuel)

- 1518. 1301 Properties Owner LP
- 1519. 4 Connections LLC
- 1520. A V Services Inc.
- 1521. AC Nielsen Company
- 1522. Acronis, Inc.
- 1523. AFD Contract Furniture Inc.
- 1524. Agilysys Nj, Inc.
- 1525. Allen. & Overy
- 1526. Alpha Office Supplies Inc.
- 1527. Aperture Technologies
- 1528. Automated Securities Clearance Ltd.
- 1529. Ayco Services Agency Inc.
- 1530. Bloomberg Finance LP
- 1531. Broadridge Securities Processing
- 1532. CDW Direct LLC
- 1533. CDW Direct LLC
- 1534. CHD Meridian Healthcare
- 1535. Clayton Fixed Income Services., Inc.
- 1536. Compliance Data Center Inc.

1537. Computer Associates International Inc.
1538. Computer Associates International Inc.
1539. Computer Financial Consultants, Inc.
1540. Cushman & Wakefield Inc.
1541. Cyveillance
1542. DBRS Inc.
1543. DBRS, Inc.
1544. Dell Marketing LP.
1545. DGWB, Inc.
1546. Dimension Data
1547. Diversified Global Graphics Group DG3
1548. Emil Werr
1549. Enterprise Solution Providers Inc.
1550. Ernst & Young LLP
1551. EXLservice Holdings Inc.
1552. FTInteractive Data
1553. Gartner Group Inc,
1554. Gotham Technology Group
1555. Greenline Financial Technologies Inc.
1556. Hanover Moving & Storage Co Inc.
1557. Headstrong Services, LLC
1558. Hewlett Packard Company
1559. IBM Corporation
1560. Ikon Office Solutions Inc.
1561. ILOG Inc.
1562. Inconit Corporation.
1563. Information Builders Inc.
1564. Infusion Development Corp
1565. Integreon Managed Solutions
1566. Interactive Data Corp.
1567. Intuition Publishing Inc.
1568. Iron Mountain Digital Archives
1569. Iron Mountain Records Management
1570. Kepner Tregoe Inc.
1571. Key Systems
1572. KPMG, LLP
1573. Lexis-Nexis
1574. Liquid Engines, Inc.
1575. Logical Information Machines
1576. Mellon Analytical Solutions
1577. Meridian IT, Inc.
1578. Michael Stapleton Associates
1579. Microsoft Corporation
1580. Network Appliance Inc.
1581. Nishimura & Partners
1582. Northrop Grunman

- 1583. Polaris Software Lab (India), Ltd.
- 1584. Quest Software Inc.
- 1585. Rainmaker Group LLC
- 1586. Restaurant Associates
- 1587. Rittal Corporation
- 1588. Rockefeller Center North, Inc.
- 1589. Rolfe & Nolan Systems Inc.
- 1590. RR Donnelley Receivables Inc.
- 1591. SAS Institute Inc
- 1592. Sharon Land Company, LLC
- 1593. SOS Security Inc.
- 1594. Standard Register
- 1595. Storage Technology Corp
- 1596. Structure Group
- 1597. Sungard Securities Finance Inc
- 1598. Swets Information Services Inc.
- 1599. Tac Americas, Inc.
- 1600. The Bank Of New York
- 1601. Thomson Financial
- 1602. Tibco Software, Inc.
- 1603. Transaction Network Services
- 1604. Trilogy Leasing Co. LLC
- 1605. Trimont Real Estate Advisors Inc.
- 1606. Triple Point Technology, Inc.
- 1607. Verrazano Consulting Solutions, LLC
- 1608. Video Corporation Of America
- 1609. Wipro Technologies
- 1610. Wombat Financial Software, Inc.

21. Professionals Retained by Significant Creditor Groups

- 1611. Akin Gump Strauss Hauer & Feld LLP
- 1612. FTI Consulting, Inc.
- 1613. Houlihan Lokey Howard & Zukin Capital, Inc.
- 1614. Milbank, Tweed, Hadley & McCloy LLP
- 1615. Munsch Hardt Kopf & Harr, P.C.
- 1616. The Wilson Law Firm, P.C.
- 1617. Quinn Emanuel Urquhart Oliver and Hedges LLP

22. Utilities

- 1618. AT&T
- 1619. Cleveland Division of Water
- 1620. Cleveland Public Power

- 1621. ComEd
- 1622. Con Edison
- 1623. Dominion
- 1624. Illuminating
- 1625. Interstate Gas
- 1626. NEORSD
- 1627. NSTAR Electric
- 1628. NYC Water Board
- 1629. Sempra Energy Solutions
- 1630. The Hess Corporation
- 1631. Time Warner

23. Competitors

- 1632. Bank of America Securities LLC
- 1633. Barclays Capital Inc.
- 1634. BNP Paribas Securities Corp.
- 1635. Cantor Fitzgerald & Co.
- 1636. Citigroup Global Markets Inc.
- 1637. Credit Suisse Securities (USA) LLC
- 1638. Daiwa Securities America Inc.
- 1639. Deutsche Bank Securities Inc.
- 1640. Dresdner Kleinwort Securities LLC Goldman, Sachs & Co.
- 1641. Greenwich Capital Markets, Inc.
- 1642. HSBC Securities (USA) Inc.
- 1643. J.P. Morgan Securities Inc.
- 1644. Merrill Lynch Governmental Securities Inc.
- 1645. Mizuho Securities USA Inc.
- 1646. Morgan Stanley & Co., Incorporated
- 1647. UBS Securities LLC

24. Strategic Partners

- 1648. Barclays Capital, Inc.

25. Committee Members

Present

- 1649. Metlife
- 1650. Mizuho Corporate Bank, Ltd.
- 1651. Shinsei Bank, Limited
- 1652. The Bank of NY Mellon
- 1653. Wilmington Trust Company
- 1654. The Vanguard Group Inc.
- 1655. Aegon USA Investment Management

Former

- 1656. RR Donnelley & Sons
- 1657. The Royal Bank of Scotland, plc

26. Additional Entities Searched by Quinn Emanuel

- 1658. 555 Owners LLC
- 1659. AboveNet Communications Inc.
- 1660. Account Temps
- 1661. Aegon USA Investment Management
- 1662. AIG Financial Products Corp.,.
- 1663. Alvarez & Marsal
- 1664. Amber Capital investment Management
- 1665. Anthony Victor Lomas
- 1666. AT&T
- 1667. Australia National .Bank
- 1668. Automated Securities Clearance LLC
- 1669. Automobile Club Insurance Association
- 1670. Avaya Inc.
- 1671. Bay Harbour Management LC
- 1672. Bay Harbour Master ltd.
- 1673. Best Karpet
- 1674. BHCO Master Ltd.
- 1675. Capgomini Financial Services USA, INC
- 1676. Chicago Board Options Exchange, Incorporated
- 1677. Cisco Systems Capital Corporation Cisco Systems, Inc. / Cisco
- 1678. Community Trust Bancorp Inc.
- 1679. CorrectNet, Inc.
- 1680. Dan Yoram Schwarzmman
- 1681. DCI Umbrella Fund PLC
- 1682. Demann
- 1683. Diversified Credit Investments LLC as agent for the Government of Singapore
Investment
- 1684. Division Water
- 1685. Dun & Bradstreet
- 1686. Elliott Associates, L.P.
- 1687. Elliott International L.P.
- 1688. Embarcadero Aircraft Securitizadon Trust
- 1689. EMC Corporation
- 1690. Engineers-Employers Construction Industry Retirement Trust/Saginaw Police &
Fire Pension Board
- 1691. Federal Home Loan
- 1692. Friedman, Billings Ramsey & Group Inc.
- 1693. FX Alliance, LLC

- 1694. FTI Consulting
- 1695. Garber, Staeihr, Locals 302 & 612 of the International Union of Operating
- 1696. GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial Services
- 1697. GM Canada Foreign Trust
- 1698. GMAM Investment Funds Trust
- 1699. Harbinger Capital Partners Master Fund I, Ltd.
- 1700. Hilliard Farber & Co., Inc.
- 1701. Houlihan Lokey
- 1702. Hughes Hubbard
- 1703. ICAP North America Inc.
- 1704. IGS
- 1705. Illuminating
- 1706. Institutional Benchmarks
- 1707. Interface Cable Assemblies and Services Corp. aka ICAS
- 1708. IntraLinks, Inc.
- 1709. Iris Software, Inc.
- 1710. James W. Giddens
- 1711. Jarden Corporation
- 1712. Keane Inc.
- 1713. Lazard
- 1714. LBAYK
- 1715. LBREP Lakeside SC Master I LLC
- 1716. LBREP/L-SUNCAL MASTER I LLC
- 1717. Lehman Brothers Alpha Funds PLC for Lehman Brothers US High Yield Funds
- 1718. Lehman Brothers First Trust Income Opportunity Fund Inc.
- 1719. Lehman Brothers High Yield Bond Fund LLC
- 1720. Lehman Brothers Income Funds For Lehman .Brothers High Income Bond Funds
- 1721. Lehman Brothers income Funds For Lehman Brothers Strategic Income Fund
- 1722. Lehman Brothers Merchant Banking Partners IV LP
- 1723. Lewtan Technologies, Inc.
- 1724. LiquidPoint
- 1725. LosAngeles City Employees' Retirement System
- 1726. M. Brian Maher & Basil Maher
- 1727. Main Street Natural Gas, Inc.
- 1728. Marble Care
- 1729. Meridian Comp Of New York, Inc. D/B/A CHD Meridian Healthcare
- 1730. Michael John Andrew Jervis
- 1731. Midwest Realty Advisors, LLC
- 1732. Mirant Corporation
- 1733. Misys IQ, LLC
- 1734. Motors Insurance Corp,
- 1735. MSS Distressed & Opportunites 2
- 1736. MSTD, Inc.
- 1737. Neuberger Berman Advisers Management Trust For Lehman Brothers High Income Bond Fund

- 1738. Neuberger Berman Income Opportunity Fund Inc.
- 1739. North-East
- 1740. NPD Group Inc.
- 1741. NYSE Euronext, Inc.
- 1742. Overstock.com, Inc.
- 1743. Plumbers and Pipefitters National Pension Fund
- 1744. R3
- 1745. Reliance Globalcom Services, Inc.
- 1746. Rentokil
- 1747. Republic Waste
- 1748. RMC
- 1749. Rooketaer Center Management Corporation
- 1750. Rockefeller Group Development Corporation
- 1751. Shareholders of Novastar Financial, Inc.
- 1752. Sky Power Corporation
- 1753. Statler Arms Garage LLC
- 1754. Statler Arms Garage LLC
- 1755. Steingass
- 1756. Steven Anthony Pearson
- 1757. Structure Consulting Group, LLC
- 1758. Structure Tone Inc.
- 1759. SuccessFactors, Inc.
- 1760. Summit Systems, Inc.
- 1761. Sun Microsystems, Inc.
- 1762. SunGard
- 1763. SunGard Asset Management Systems LLC
- 1764. SunGard Availability Services LP
- 1765. SunGard Business Integration Ltd.
- 1766. SunGard Expert Solutions LLC
- 1767. SunGard Institutional Brokerage Inc.
- 1768. SunGard Investment Systems LLC
- 1769. TD Security
- 1770. The Joint Administrators of the Lehman European Group Administration
Companies
- 1771. The Liverpool Limited Partnership
- 1772. The Walt Disney Company / Disney
- 1773. ThruPoint, Inc.
- 1774. Time Warner
- 1775. Tradeweb Markets LLC
- 1776. Training the Street, Inc.
- 1777. TransCanada Pipelines Limited
- 1778. Trophy Hunter Investments Ltd.
- 1779. United Parcel Service, Inc. / UPS
- 1780. Verizon Communications Inc.
- 1781. WCCV
- 1782. Weil Gotshal & Manges LLP

EXHIBIT 2

Jenner & Block Connections with Identified Parties

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
ABN AMRO Rothschild	Affiliate of former client on unrelated matters	Underwriter for Debtors' securities
AEW Capital Management, LP	Former client on unrelated matter	Potential party in interest
Alvarez & Marsal, LLC	Employee served as Administrator of former client on unrelated matter	Professional employed by the Company
AT&T	Former client on unrelated matter	Utility
Bank of America, N.A.	Former client on unrelated matter and employee was a former client on unrelated matter	Potential party in interest
Bank of America Securities LLC	An employee was a former client on unrelated matter	Competitor
Barclays Capital, Inc.	Affiliate of former client on unrelated matter	Competitor
Board of Trade of The City of Chicago, Inc. ("BoT")	Former client on unrelated matters, and Jenner partners have served as arbitrators on arbitrations administered by the BoT on unrelated matters	Significant lessor or lessee
Brookfield Properties One WFC Co. LLC	Affiliate of current client on unrelated matter	Significant lessor or lessee

¹ A "current client" is an entity for which there are, as of the Initial Petition Date, active matters on which Jenner is engaged; a "former client" is an entity for which there were no active matters as of the Initial Petition Date, but there may in the future be active matters; and a "former client of Jenner attorney" is an entity that was a client of a Jenner attorney prior to such attorney's employment by Jenner.

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
Citigroup Capital Markets, Inc.	Affiliate of former client on unrelated matter and former client of Jenner attorney	Competitor
Cisco Systems, Inc.	Former client on unrelated matters	Additional entity searched by Quinn Emanuel
Commonwealth Edison	Current client on unrelated matters	Utility
Computer Associates International, Inc.	Affiliate of current client on unrelated matter	One of the 100 largest holders of trade debt
Con Edison	Current client on unrelated matter	Utility
Dell Computer Corp.	Current client on unrelated matters	One of the 100 largest unsecured creditors
Deutsche Bank Securities, Inc.	Affiliate of current client on unrelated matter	Competitor
DLA Piper Rudnick	A Jenner partner served as an arbitrator in a closed matter in which DLA Piper Rudnick served as plaintiff's counsel	Professional employed by the Company
Dominion	Affiliate of current client on unrelated matter	Utility
Dun & Bradstreet	Affiliate of client on unrelated matter	Additional entity searched by Quinn Emanuel
Eaton Corporation	Former client on unrelated matter	Potential party in interest
Elizabeth Foster	Elizabeth R. Foster is a former client on an unrelated matter and it is not certain that this is the same person that is the subject of the conflict check	Litigation claimant

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
EMC Corporation	Affiliate of client on unrelated matter	Additional entity searched by Quinn Emanuel
Ernst & Young	Adverse to current clients and former clients on unrelated matters	Professional employed by the Company
Fannie Mae	Current client on unrelated matter	Potential party in interest
Federal Deposit Insurance Corp. ("FDIC")	Jenner has been approved to represent the FDIC with respect to a failed bank, and has not in the past, and is not currently, representing the FDIC in any matter	Government regulatory agency
Federal Express Corporation	Former client of Jenner attorney	Potential party in interest
Federal Home Loan Mortgage Corp.	Former client on unrelated matters	Potential party in interest
FTI Consulting, Inc.	Former client on unrelated matters	Professional retained by Creditors' Committee
GE Capital Information Technology Solutions, Inc. d/b/a IKON Financial Services	Affiliate of current clients on unrelated matters	Potential party in interest
General Electric Capital Corp.	Current client on unrelated matter	Potential party in interest
Gibson, Dunn & Crutcher LLP	A sibling of a Jenner attorney is an attorney with Gibson, Dunn & Crutcher	Professional employed by the Company
GMAC LLC	Affiliate of current clients on unrelated matters	Potential party in interest

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
GMAM Investment Funds Trust	Affiliate of current clients on unrelated matters	Potential party in interest
GM Canada Foreign Trust	Affiliate of current clients on unrelated matters	Potential party in interest
Goldman Sachs	Employees of Goldman Sachs are current clients on unrelated matters	Competitor
Health Care Service Corp.	Former client on unrelated matters	Potential party in interest
Hogan & Hartson	The father of a Jenner attorney is an attorney with Hogan & Hartson and a sibling of a Jenner attorney has accepted an offer of employment with Hogan & Hartson	Professional employed by the Company
Houlihan, Lokey Howard & Zukin, Inc.	Former client on unrelated matters	Professional retained by Creditors' Committee
HSBC Bank	Affiliate of current clients on unrelated matters	One of the 100 largest holders of trade debt
IBM Corp.	Affiliate of current client on unrelated matter	One of the 100 largest unsecured creditors
Jones Day	The spouses of three Jenner attorneys are Jones Day attorneys	Professional employed by the Company
JPMorgan	Affiliate of former clients on unrelated matters	Secured creditor; bank lender
KBC Bank NV	Former client on unrelated matter	One of the 100 largest unsecured creditors
Kraft Foods	Affiliate of current client on unrelated matters	Potential party in interest

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
Latham & Watkins, LLP	A Jenner attorney is the spouse of a Latham & Watkins attorney, and a Jenner attorney is the parent of a Latham & Watkins attorney	Professional employed by the Company
Lazard Freres	Adverse to current and former clients on unrelated matters, and a former client of Jenner attorney on unrelated matters.	Professional employed by the Company
Merrill Lynch	Affiliate of and current client on unrelated matters	Underwriter of Debtor's securities
Microsoft Corp.	Affiliate of current client on unrelated matter	One of the 100 largest unsecured creditors
Morrison & Foerster LLP	A Jenner attorney is the spouse of a Morrison & Foerster attorney	Professional employed by the Company
National Association of Securities Dealers, Inc. ("NASD")	Jenner partners have served as arbitrators on arbitrations administered by the NASD on unrelated matters	Government regulatory agency
National Futures Association ("NFA")	Jenner partners have served as arbitrators on arbitrations administered by the NFA on unrelated matters	Government regulatory agency
New Century Finance Co., Ltd.	Affiliate of current client on unrelated matter	Former Lehman Brothers Holdings, Inc. entity
Nomura Holding America Inc.	Affiliate of current clients on unrelated matters	Potential party in interest
Oh-Ebashi LPC & Partners	Current client on unrelated matters	Professional employed by the Company

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
Pricewaterhouse Coopers LLC	A former client on unrelated matters, adverse to current and former clients on unrelated matters, and Jenner's auditor.	Professional employed by the Debtors
Providence Equity Partners	Affiliate of former client on unrelated matter	Potential party in interest
Rentokil	Former client on unrelated matter	Additional entity searched by Quinn Emanuel
Reuters, Ltd.	Affiliate of current client on unrelated matter, and former client on unrelated matter. A Jenner partner is writing a book that is expected to be published by a Reuters affiliate.	One of the 100 largest unsecured creditors
Rolf & Nolan Systems, Inc.	Affiliate of former client on unrelated matters	One of the 100 largest holders of trade debt
Sidley Austin LLP	Former client on unrelated matter, and the parent of a Jenner attorney is a Sidley Austin attorney	Professional employed by the Debtors
Sprint Nextel	Current client on unrelated matters and affiliate of current client on unrelated matter	Potential party in interest
State Street	Former client on unrelated matters	Potential party in interest
Sun Microsystems, Inc.	Affiliate of current client on unrelated matter	Additional entity searched by Quinn Emanuel
The Bank of New York Mellon	Former client on unrelated matters	Bank lender
The Walt Disney Company	Former client on unrelated matters and affiliate of current clients on unrelated matters	Potential party in interest

Exhibit 2
Jenner & Block Connections
with Identified Parties

Party in Interest	Relationship with Jenner¹	Relationship with Debtors
TIBCO Software, Inc.	Affiliate of current client on unrelated matter	One of the 100 largest holders of trade debt
Washington Mutual, Inc.	Affiliate of former client on unrelated matters	Potential party in interest
Weil, Gotshal & Manges LLP	Co-counsel to current Jenner clients in unrelated matters, and a co-defendant in an unrelated matter in which Jenner represented a former client	Professional employed by the Company
White & Case	A brother of a Jenner attorney is an attorney with White & Case	Professional employed by the Company
Wilmington Trust Co.	Affiliate of and former client on unrelated matters	Bank lender